



City of Clayton, Missouri

Fiscal Year 2023 Operating Budget And Five-Year Capital Improvements Plan

Principal Officers

Members of the Board of Aldermen

Mayor

Michelle Harris

Aldermen

Richard Lintz

Ira Berkowitz

Bridget McAndrew

Becky Patel

Susan Bradley Buse

Gary Feder

City Manager

David Gipson

Executive Team

City Clerk

Finance

Economic Development

Information Technology

Planning & Development

Police

Fire

Public Works

Parks & Recreation

Assistant City Manager

June Frazier

Karen Dilber

Gary Carter

Larry Cawvey

Anna Krane

Mark Smith

Ernie Rhodes

Matt Malick

Toni Siering

Andrea Muskopf



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Clayton
Missouri**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

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July 30, 2022

Honorable Mayor and Members of the Board of Aldermen
City of Clayton, Missouri

In accordance with the Charter of the City of Clayton, it is my honor to present my recommended operating and capital budget for fiscal year 2023 (FY 2023). This budget includes a one-year operating budget and a five-year Capital Improvement Plan. This budget complies with all City Charter and state requirements and fulfills the requirements outlined by the Government Finance Officers Association Distinguished Budget Presentation Award which the city has attained for the past fifteen years.

The City started to see an increase in revenues for the first time since the onset of the COVID-19 global pandemic during fiscal year 2022. Revenues have improved but some of them are likely to take at least another year to return to pre-pandemic levels. With this in mind, we have developed a budget for fiscal year 2023 with improved revenue projections from the prior year for the areas impacted by the economy. We have maintained high service levels throughout the pandemic and continue to do so with this budget. Inflation is a factor with both revenues and expenditures, and its impact is reflected in the fiscal year 2023 budget.

Operating expenses are projected to considerably outpace revenue in FY2023. It is anticipated that the General Fund will have a deficit of (\$1,906,695). This budget proposes the one-time use of \$(1,906,695) from the fund balance to balance the General Fund. After this draw down of reserves, a fund balance of \$18,552,568 or 61% is projected at the end of FY2023.

Below is a summary of the fiscal year 2023 Budget:

Fund	Revenue	Expenditures	Net Other Financing Sources and Uses	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures*
General	\$27,302,162	\$30,401,765	\$1,192,908	(\$1,906,695)	\$20,459,263	\$18,552,568	61%
Special Revenue	644,004	80,000	(537,699)	26,305	143,574	169,879	28%
Equipment Replacement	94,115	2,489,817	1,570,241	(825,461)	8,727,493	7,902,032	317%
Capital Improvement	5,835,417	2,981,162	(3,234,050)	(379,795)	6,543,903	6,164,108	207%
Construction Funds	976,790	1,761,470	500,000	(284,680)	1,320,656	1,035,976	59%
Debt Service	2,743,622	2,933,850	574,100	383,872	1,914,920	2,298,792	78%
TOTAL	\$37,596,110	\$40,648,064	\$65,500	(\$2,986,454)	\$39,109,809	\$36,123,355	88%

*Calculation excludes transfers-out except for the Special Business District Fund.

The City's capital needs have been thoroughly evaluated and a plan for capital projects and equipment replacement is included in this budget. The City's capital and equipment investments preserve important physical assets and provide tools to maximize productivity and effectiveness of the most costly and important resources of the City, our professional employees. A disciplined program of reinvestment and maintenance of the City-owned capital asset inventory provides cost stability and results in lowered long-term cost of ownership.

There are several large capital projects which will be completed in 2022 and others that will begin in 2023. Two Shaw Park playground replacements were completed in the spring of 2022 and the demolition of the old Ice Rink building and relocation of the electricity for the park will begin in the fall. The first phase of Central Business District resurfacing was completed in 2021 and phase two design is underway. Projects planned for 2023 include the replacement of street lighting in Hi-Pointe, DeMun and Wydown Forest; Maryland Avenue Park development; development of a Parks and Bike/Pedestrian Master Plan; Shaw Park service road repairs; microsurfacing of Clayton Gardens, Clayshire, Parkside, Polo & Carondelet; and continuing improvements to sidewalks and curbs.

Economic development projects are still on-going with the Residence Inn and Forsyth Pointe projects nearly complete. The Bemiston Place and AC Hotel projects are also underway. 2023 will see the beginning of construction for the Forsyth Curve and Forsyth-Central projects. The Forsyth Curve project is a four-story, 42-unit condominium building with 1,025 square feet of retail space on the first floor. The Forsyth-Central project is a 25-story mixed-use building with restaurant, retail, hotel, condominium, and parking uses. The development includes construction of 180 hotel rooms, 73 condominium units and 430 parking spaces. We expect to receive new development proposals in the coming months. This activity is encouraging, with the multi-family residential segment in particular showing tremendous strength.

Revenue Analysis

The three primary sources of revenue for the City's General Fund are property tax, utility tax and sales tax. General Fund sales tax was significantly impacted by the pandemic and recent months have seen vast improvement. Our projection for 2023 is a five percent (5%) increase over 2022. Nearly fifty percent (50%) of Clayton's sales tax revenue is generated by business travel and discretionary retail industries. These sectors were severely impacted by the pandemic. We are seeing recovery in those areas that can be attributed to both increased activity and inflationary pressure.

The property tax revenue base continues to increase incrementally, and this is the most stable of our large revenue sources. Clayton has experienced a tremendous growth in assessed value over the past few years for both residential and commercial properties. State law has specific limitations on the growth of property tax revenue. The FY2023 budget projects an increase of 7% in real estate and property tax revenues in the General Fund. New revenue from our recent developments coming onto the tax rolls is added to that amount resulting in an overall total property tax revenue increase of 3.1% over the prior year receipts.

We have seen a downward trend in some of our Utility tax categories, especially those related to telecommunications. The pandemic caused decreased revenues in electric and gas utilities as many of the downtown office buildings were at reduced occupancy; however, as activity levels slowly return to normal, those revenues are increasing. The City is projecting a 2.9% increase in this category over the 2022 level.

Other revenue categories have varied projections for next year. Many categories of revenue that were negatively impacted by the reduced economic activity related to the pandemic have started to increase. The affected revenue streams include parking, fines, interest income, and parks and recreation fees. These revenues are projected to continue increasing in 2023, although some categories may take longer to return to past levels.

The City received funds from the federal American Rescue Plan Act of 2021 in the amount of \$1,689,651 in 2021 and again in 2022. These were one-time funds that will not continue into FY2023.

In summary, General Fund revenue has increased by \$501,181, or 1.9% when compared to the 2022 approved budget.

Expenditure Analysis

As previously mentioned, the City has continued to preserve high service levels while keeping expenditures in check. City staff has reviewed every line item in every department to prioritize needs and maximize cost effectiveness. Three part time staff positions were added to the budget, with two of the positions being internships. The budget includes an employee compensation increase of three percent (3%) for all full-time employees along with a 3% market adjustment. The proposed budget contains funds to perform a compensation and classification study during FY2023 for implementation in FY2024.

The City is experiencing inflation-related increases in the cost of contracts and various commodities that the City purchases. Further, we are not immune to the continued effects of the pandemic on the supply chain and the global economy. We frequently experience difficulties purchasing equipment and completing projects and, in some instances, have seen cost increases of up to 30% when products become available again.

For many years we have operated a sinking equipment replacement fund for our fleet of vehicles and equipment (ERF). By identifying and managing these assets we can decrease our lifecycle costs, reduce redundancy and waste, coordinate projects and expenditures as well as smooth the costs for better budgeting and cash flow. In FY2022, we performed an analysis of our ERF, and have identified smaller items that can be funded through our operating budget, as well as a funding deficit that will be caught up in incremental contributions from the CIP over the next 12 years. This ongoing investment ensures that the City will continue to outfit departments with quality equipment and provides stability in an area that is often neglected by municipalities. By keeping these funds healthy, maintaining discipline, and identifying the full cost of our facilities, infrastructure, and equipment we attain a low cost of ownership and greatly reduce large unanticipated costs in future years.

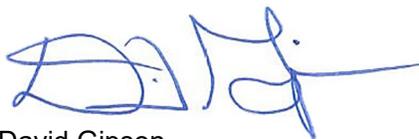
In summary, General Fund expenditures have increased by \$1,852,202, or 6.5 % when compared to the 2022 approved budget.

Conclusion

The City is experiencing increases in economic activity and revenue. However, service levels have only been preserved through the use of reserves, federal grants, and strict cost control for expenditures. Inflationary pressure will continue to cause increases in revenue and expenditures that will likely offset one another. City leaders have been engaged in long term financial planning efforts since the onset of the pandemic and the projected operating deficit is a critical issue that must be addressed in the coming months. We greatly appreciate the ongoing support of the elected officials, citizens, businesses, and employees during this process.

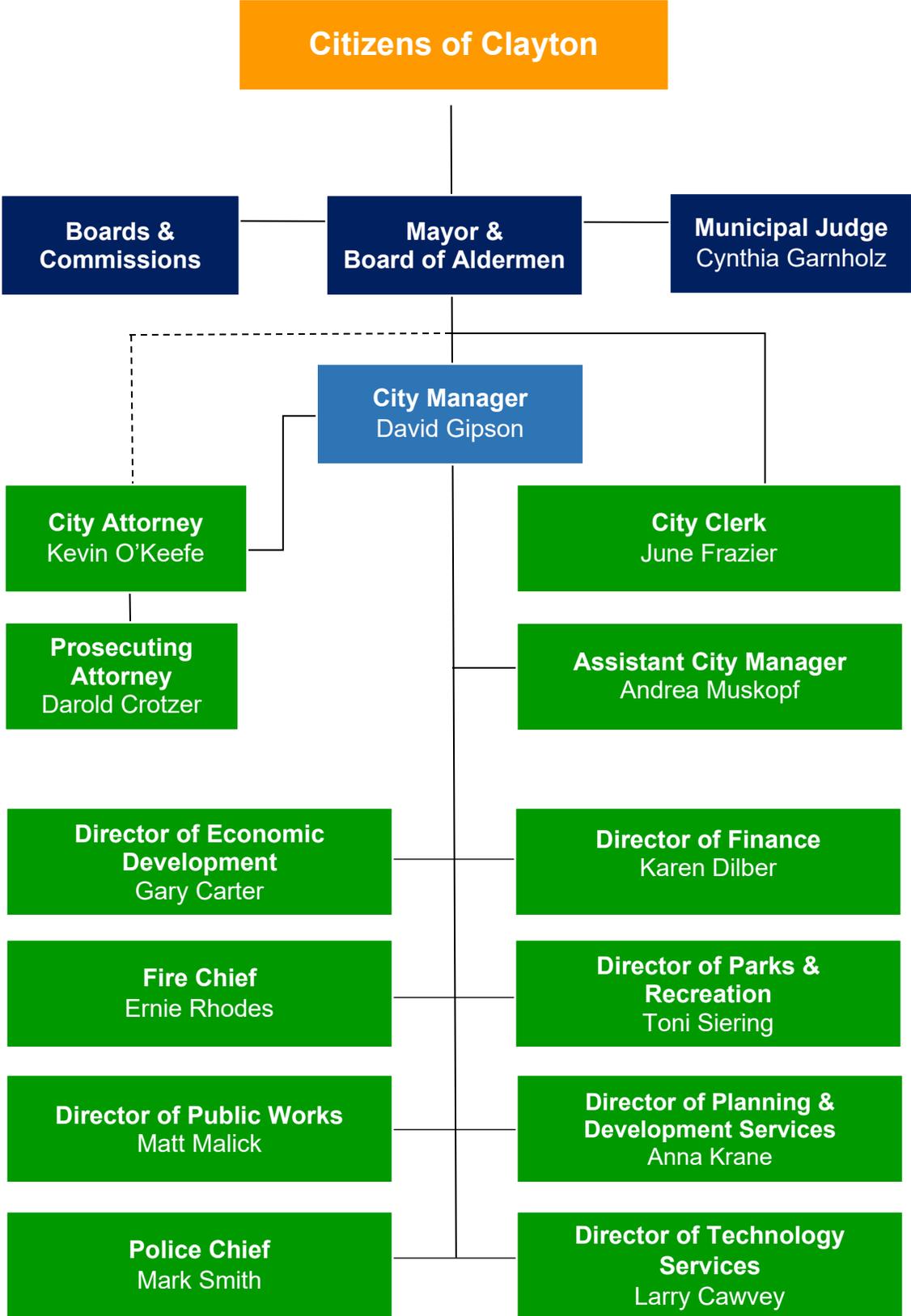
Finally, I want to thank our executive team for their ideas, input, and detailed work to create this budget plan.

Sincerely,

A handwritten signature in blue ink, appearing to read 'David Gipson', with a long horizontal line extending to the right.

David Gipson
City Manager

City of Clayton





BUDGET CALENDAR FOR FISCAL YEAR 2023

<u>DATE</u>	<u>DESCRIPTION</u>
<u>5-year Capital Improvement Plan (CIP)</u>	
March 2, 2022	- Capital Improvement Plan (CIP) departmental process begins
March 31, 2022	- Department CIP submissions due
April 2022	- CIP Committee review and recommendations finalized
May 6, 2022	- CIP recommendations submitted to Board
May 20, 2022	- Capital Plan presentation and discussion at Board public meeting
June 14, 2022	- Board approves Capital Plan to include in Proposed Budget
<u>Operating Budget</u>	
April 25, 2022	- Department Budget entry for operating budget begins
April 28, 2022	- Department Equipment Replacement updates due
May 10, 2022	- Personnel changes and part-time/overtime FY22 salary estimates and FY23 salary projections due - Department Revenue submissions due
May 27, 2022	- Department Operating Budget submissions due
June 13-17, 2022	- Department management budget presentations with Budget team
June 20-24, 2022	- Budget Team final review with department management
June 27- July 8, 2022	- Final Proposed Budget decisions by City Manager
July 11-22, 2022	- Preparation of recommended budget document by Budget team
August 1, 2022	- Distribution of Proposed Budget to the Board and public
August 9, 2022	- Set and publish Public Notice for September 13, 2022 Public Hearing (15 days required)
August 19, 2022	- Hold Operating Budget review work session with Board
September 13, 2022	- Public Hearing and 1 st Reading of Proposed Budget Ordinance and Proposed Property Tax Levy
September 27, 2022	- 2 nd Reading of Final Budget Ordinance and Property Tax Levy
September 30, 2022	- Property Tax Levy filing

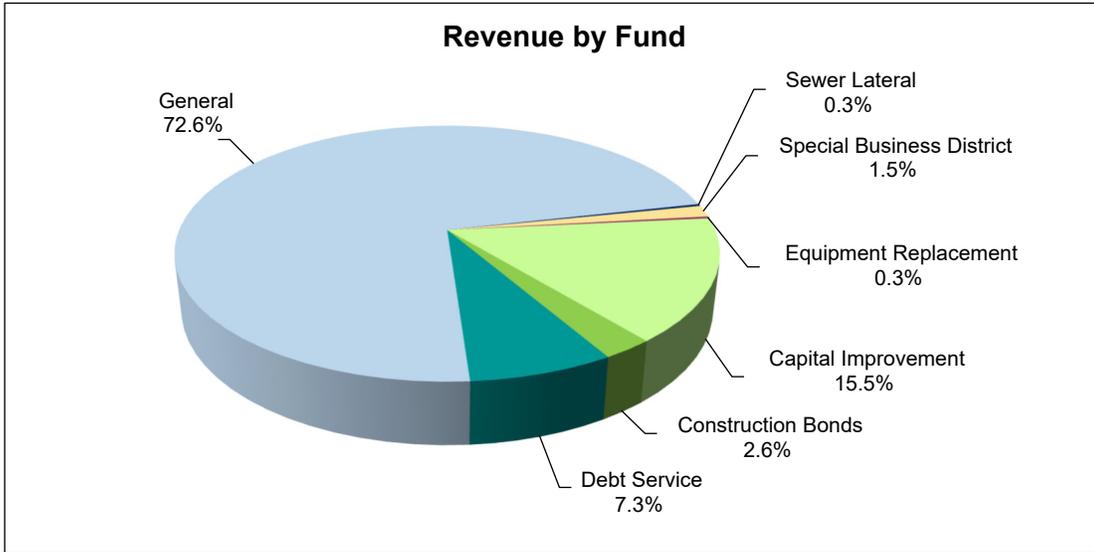
Board Meetings: August 9, 2022 August 23, 2022 September 13, 2022 September 27, 2022

Budget Highlights: All Funds

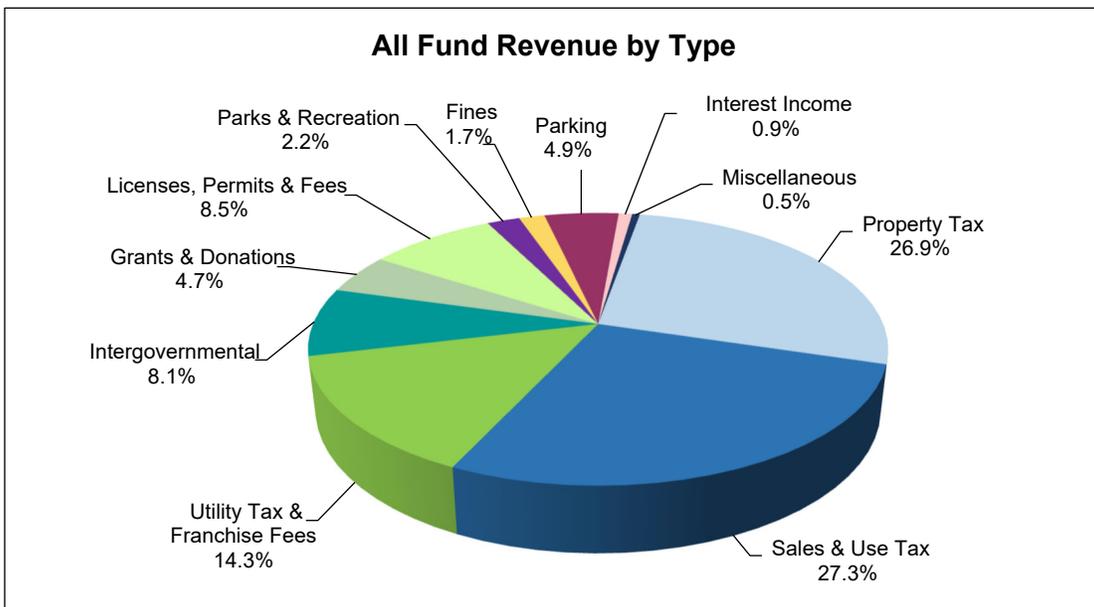
Revenue

Revenue from all funds is projected to increase to \$37,596,110 from the prior year's budget, which is a 5.1% increase. This budget anticipates recovery from the lower economic activity during the pandemic. The budget projections show the largest percentage growth in parks & recreation and interest revenues as both of these activities move closer to historic levels.

The graph below illustrates the percentage of revenue that is anticipated to be collected by fund in 2023. The distribution of revenue between fund types remains similar to the distribution in the prior budget.



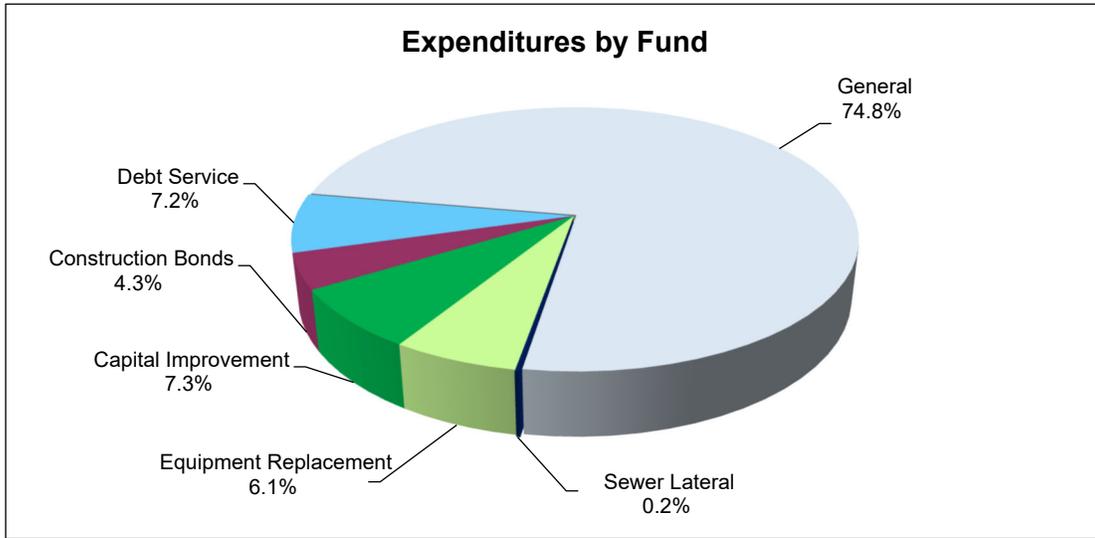
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected in 2023. Parks and recreation fees, fines, and sales and use taxes are expected to increase in 2023 as economic activity recovers in the City.



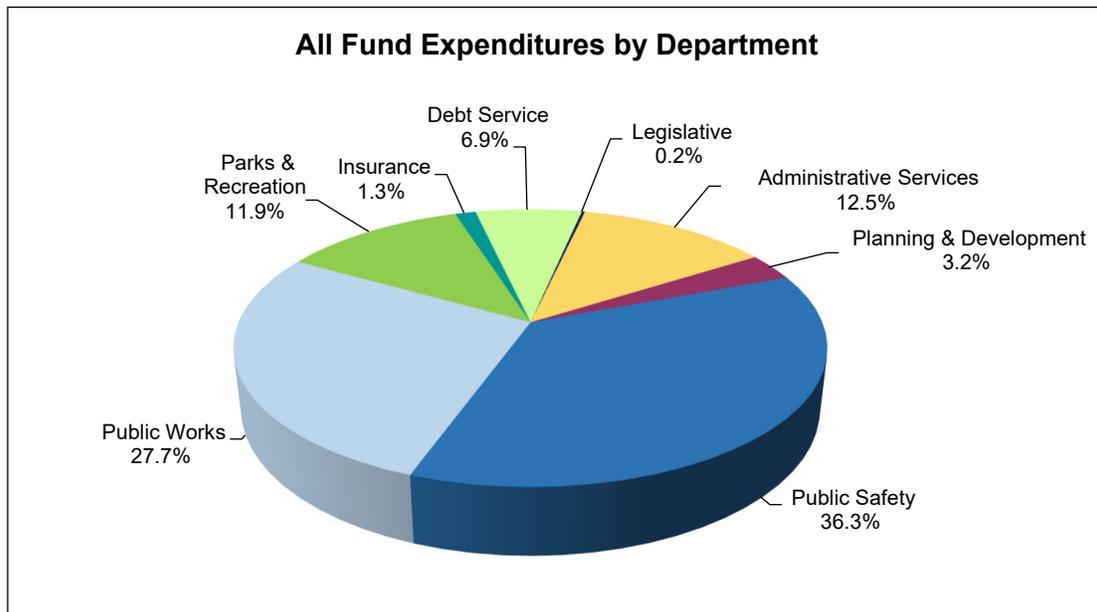
Expenditures

Expenditures from all funds are projected to increase to \$40,648,064 from the prior year's budget, which is a 5.2% increase. In 2020 and 2021, the City was diligent in reducing expenditures and delaying capital expenditures, where possible, due to the decline in revenue during the pandemic. In 2023, many of those items and projects are now budgeted in the equipment replacement and construction funds which are experiencing 102.2% and 118.2% increases, respectively. Expenditures in the Construction Bond funds are increasing in 2023 as projects are scheduled to use the remaining 2014 General Obligation bond funds.

The graph below illustrates the percentage of expenditures projected to be spent by fund in 2023.



The graph below illustrates the percentage of projected expenditures to be spent by each department or function in 2023. The Legislative, Public Works, and Planning departments are expected to increase expenditures 31.9%, 27.7%, and 17.9% respectively compared to the prior year. This is a result of activity returning to normal after reduced activity during the pandemic, and also represents increased costs due to inflation.



Summary of Revenue and Expenditures All Funds

Revenue by Fund

Fund	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Revenue						
General	\$26,574,361	\$28,180,026	\$27,302,162	72.6%	(\$877,864)	-3.1%
Sewer Lateral	95,680	95,518	95,568	0.3%	50	0.1%
Special Business District	464,782	521,060	548,436	1.5%	27,376	5.3%
Equipment Replacement	161,094	76,119	94,115	0.3%	17,996	23.6%
Capital Improvement	4,712,708	5,563,207	5,835,417	15.5%	272,210	4.9%
Construction Bonds	978,999	12,276	976,790	2.6%	964,514	7856.9%
Debt Service	2,472,827	2,687,623	2,743,622	7.3%	55,999	2.1%
Total Revenue	35,460,451	37,135,829	37,596,110	100.0%	460,281	1.2%
Other Financing Sources	8,504,272	21,940,910	4,359,577		(17,581,333)	-80.1%
Total Revenue & Other Financing Sources	\$43,964,723	\$59,076,739	\$41,955,687		(\$17,121,052)	-29.0%

Expenditures by Fund

Fund	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Expenditures						
General	\$26,436,540	\$28,660,537	\$30,401,765	74.8%	\$1,741,228	6.1%
Sewer Lateral	74,083	57,183	80,000	0.2%	22,817	39.9%
Equipment Replacement	1,004,269	1,231,484	2,489,817	6.1%	1,258,333	102.2%
Capital Improvement	1,348,956	3,709,389	2,981,162	7.3%	(728,227)	-19.6%
Construction Bonds	2,167,114	807,217	1,761,470	4.3%	954,253	118.2%
Debt Service	2,995,395	3,124,078	2,933,850	7.2%	(190,228)	-6.1%
Total Expenditures	34,026,358	37,589,888	40,648,064	100.0%	3,058,176	8.1%
Other Financing Uses	8,286,221	21,833,932	4,294,077		(17,539,855)	-80.3%
Total Expenditures & Other Financing Uses	\$42,312,578	\$59,423,820	\$44,942,141		(\$14,481,679)	-24.4%

Summary of Revenue and Expenditures All Funds

Revenue by Type

Type	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Property Tax	\$8,779,127	\$9,814,778	\$10,117,498	26.9%	\$302,720	3.1%
Sales & Use Tax	8,583,838	9,804,084	10,258,970	27.3%	454,886	4.6%
Utility Tax & Franchise Fees	4,849,905	5,226,309	5,363,967	14.3%	137,658	2.6%
Intergovernmental	2,784,285	2,948,171	3,048,879	8.1%	100,708	3.4%
Grants & Donations	3,322,503	2,532,816	1,772,765	4.7%	(760,051)	-30.0%
Licenses, Permits & Fees	3,159,791	3,091,133	3,186,314	8.5%	95,181	3.1%
Parks & Recreation	689,233	722,628	816,930	2.2%	94,302	13.0%
Fines	631,221	619,060	644,207	1.7%	25,147	4.1%
Parking	1,736,967	1,912,672	1,857,426	4.9%	-55,246	-2.9%
Interest Income	385,165	267,153	337,462	0.9%	70,309	26.3%
Miscellaneous	538,416	197,025	191,692	0.5%	(5,333)	-2.7%
Total Revenue	35,460,451	37,135,829	37,596,110	100.0%	460,281	1.2%
Other Financing Sources	8,504,272	21,940,910	4,359,577		(17,581,333)	-80.1%
Total Revenue & Other Financing Sources	\$43,964,723	\$59,076,739	\$41,955,687		(\$17,121,052)	-29.0%

Expenditures by Department

Department	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Legislative	\$81,300	\$63,212	\$83,365	0.2%	\$20,153	31.9%
Administrative Services	4,343,663	5,093,145	5,335,162	12.5%	242,017	4.8%
Planning & Development	1,008,009	1,056,287	1,348,954	3.2%	292,667	27.7%
Public Safety	13,668,870	14,501,245	15,392,086	36.3%	890,841	6.1%
Public Works	9,421,855	9,946,142	11,730,330	27.7%	1,784,188	17.9%
Parks & Recreation	4,038,641	5,269,807	5,030,903	11.9%	(238,904)	-4.5%
Insurance	509,809	525,518	559,919	1.3%	34,401	6.5%
Debt Service	3,098,413	19,749,450	2,933,850	6.9%	(16,815,600)	-85.1%
Total Expenditures	36,170,560	56,204,806	42,414,569	100%	-13,790,237	-24.5%
Other Financing Uses	6,142,019	3,219,014	2,527,572		(691,442)	-21.5%
Total Expenditures & Other Financing Uses	\$42,312,578	\$59,423,820	\$44,942,141		(\$14,481,679)	-24.4%

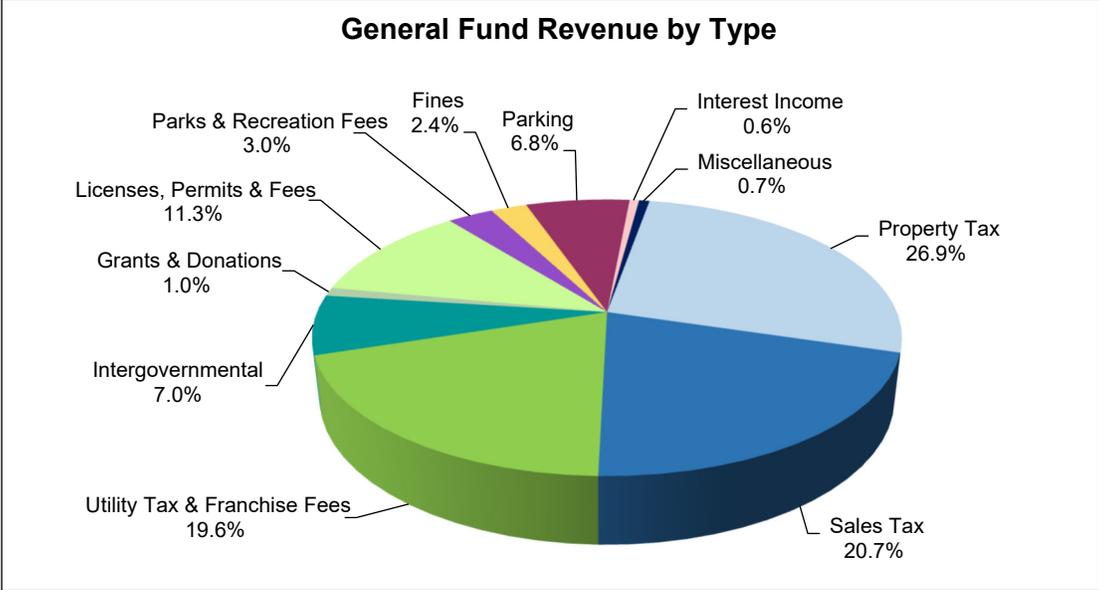
**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - FY 2023 Proposed Budget**

	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Construction Bond	Debt Service
Revenue							
Property Tax	\$7,336,825	-	\$547,271	-	\$3,000	-	\$2,230,402
Sales Tax	5,663,878	-	-	-	4,095,092	-	500,000
Utility Tax & Franchise Fees	5,363,967	-	-	-	-	-	-
Intergovernmental	1,902,156	-	-	-	1,146,723	-	-
Grants & Donations	269,480	-	-	15,000	522,750	965,535	-
Licenses, Permits & Fees	3,092,064	94,250	-	-	-	-	-
Parks & Recreation Fees	816,930	-	-	-	-	-	-
Fines	644,207	-	-	-	-	-	-
Parking	1,857,426	-	-	-	-	-	-
Interest Income	168,729	1,318	1,165	79,115	62,660	11,255	13,220
Miscellaneous	186,500	-	-	-	5,192	-	-
Total Revenue	27,302,162	95,568	548,436	94,115	5,835,417	976,790	2,743,622
Expenditures							
Legislative	83,365	-	-	-	-	-	-
Administrative Services	4,929,274	-	-	116,525	-	-	-
Planning & Development	1,334,874	-	-	-	-	-	-
Public Safety	13,617,818	-	-	1,091,449	-	-	-
Public Works	7,027,845	80,000	-	778,224	1,496,412	1,761,470	-
Parks & Recreation	2,848,670	-	-	503,619	1,484,750	-	-
Insurance	559,919	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	2,933,850
Total Expenditures	30,401,765	80,000	-	2,489,817	2,981,162	1,761,470	2,933,850
Revenue Over (Under) Expenditures	(3,099,603)	15,568	548,436	(2,395,702)	2,854,255	(784,680)	(190,228)
Other Financing Sources (Uses)							
Other Financing Sources	1,192,908	-	-	1,831,405	261,164	500,000	574,100
Other Financing Uses	-	-	(537,699)	(261,164)	(3,495,214)	-	-
Net Other Financing Sources (Uses)	1,192,908	-	(537,699)	1,570,241	(3,234,050)	500,000	574,100
Net Change In Fund Balance	(1,906,695)	15,568	10,737	(825,461)	(379,795)	(284,680)	383,872
Estimated Fund Balance							
October 1, 2022	20,459,263	112,641	30,933	8,727,493	6,543,903	1,320,656	1,914,920
September 30, 2023	\$18,552,568	\$128,209	\$41,670	\$7,902,032	\$6,164,108	\$1,035,976	\$2,298,792

Budget Highlights: General Fund

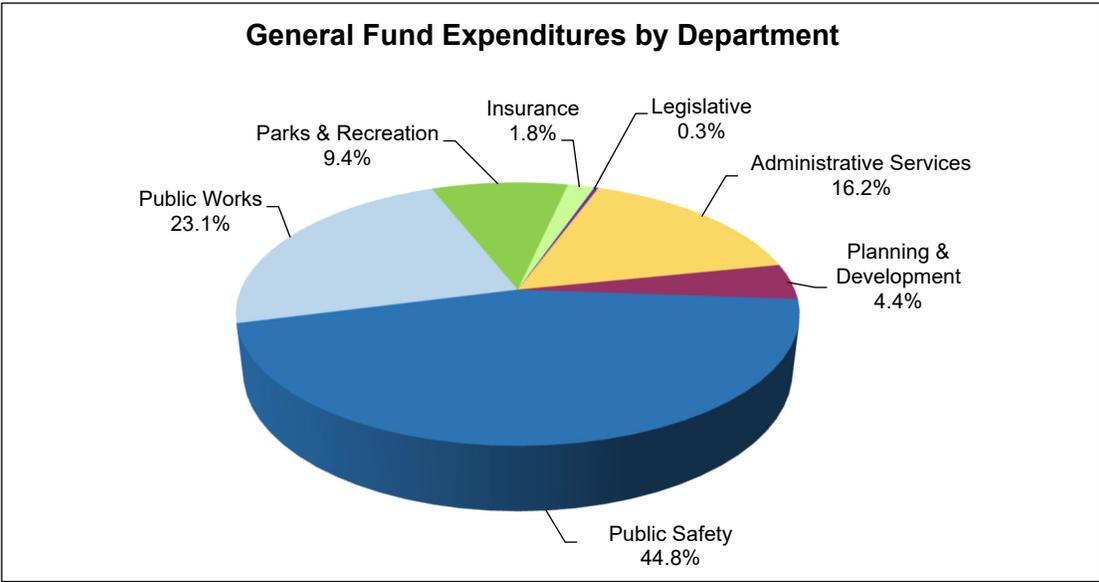
Revenue

Total revenue for the General Fund, the City's operating fund, will increase to \$27,302,162 from the prior year's budget, or 1.8%. The revenue budget is 3.1% less than the estimated revenues for the prior year. The decrease from 2022 to 2023 is largely in part to the federal pandemic grant of nearly \$1.7 million received in 2022. Other revenues are steadily increasing as economic activity recovers from the impacts of the pandemic. The graph below illustrates General Fund revenue projections by type of revenue in 2023.



Expenditures

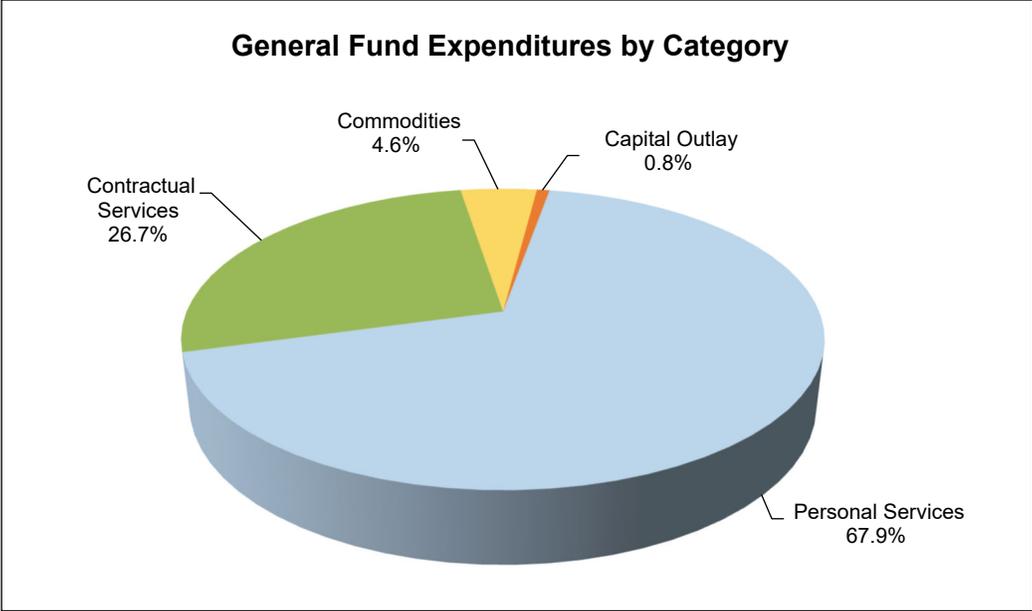
General Fund expenditures are projected to increase to \$30,401,765 from the prior year budget, or 6.5%, due to filled vacancies, increases in employee compensation including benefit costs, and higher contractual services. This expenditure budget is 6.1% greater than the prior year's estimated year-end result due to vacancies and cost savings in that year. The graph below illustrates projected 2023 expenditures by department.



The table and graph below illustrate projected General Fund expenditures by category of expenditure.

General Fund Expenditures by Category

Category	2022 Estimated	2023 Budget	% of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Personal Services	\$20,022,386	\$20,663,311	67.9%	\$640,925	3.2%
Contractual Services	7,187,993	8,119,142	26.7%	931,149	13.0%
Commodities	1,394,236	1,389,780	4.6%	(4,456)	-0.3%
Capital Outlay	55,922	229,532	0.8%	173,610	310.5%
Total Expenditures	\$28,660,537	\$30,401,765	100%	\$1,741,228	6.1%



Summary of Revenue and Expenditures General Fund

Revenue by Type

Type	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Property Tax	\$6,321,990	\$7,105,842	\$7,336,825	26.9%	\$230,983	3.3%
Sales Tax	4,884,104	5,394,170	5,663,878	20.7%	269,708	5.0%
Utility Tax & Franchise Fees	4,849,905	5,226,309	5,363,967	19.6%	137,658	2.6%
Intergovernmental	1,788,287	1,856,054	1,902,156	7.0%	46,102	2.5%
Grants & Donations	2,065,211	2,022,816	269,480	1.0%	(1,753,336)	-86.7%
Licenses, Permits & Fees	3,065,060	2,996,858	3,092,064	11.3%	95,206	3.2%
Parks & Recreation Fees	689,233	722,628	816,930	3.0%	94,302	13.0%
Fines	631,221	619,060	644,207	2.4%	25,147	4.1%
Parking	1,736,967	1,912,672	1,857,426	6.8%	(55,246)	-2.9%
Interest Income	179,490	131,784	168,729	0.6%	36,945	28.0%
Miscellaneous	362,891	191,833	186,500	0.7%	(5,333)	-2.8%
Total Revenue	26,574,361	28,180,026	27,302,162	100.0%	(877,864)	-3.1%
Other Financing Sources	954,133	1,046,087	1,192,908		146,821	14.0%
Total Revenue & Other Financing Sources	\$27,528,494	\$29,226,113	\$28,495,070		(\$731,043)	-2.5%

Expenditures by Department

Department	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Legislative	\$81,300	\$63,212	\$83,365	0.3%	\$20,153	31.9%
Administrative Services	3,854,405	4,392,283	4,929,274	16.2%	536,991	12.2%
Planning & Development	991,404	987,262	1,334,874	4.4%	347,612	35.2%
Public Safety	12,715,398	13,540,791	13,617,818	44.8%	77,027	0.6%
Public Works	5,897,746	6,529,819	7,027,845	23.1%	498,026	7.6%
Parks & Recreation	2,386,479	2,621,652	2,848,670	9.4%	227,018	8.7%
Insurance	509,809	525,518	559,919	1.8%	34,401	6.5%
Total Expenditures	\$26,436,540	\$28,660,537	\$30,401,765	100.0%	\$1,741,228	6.1%

Summary of Budget Transfers

Funds Involved in Transfer	Purpose of Transfer	Amount
1. Special Business District to General Fund	Fund a portion of expenditures recorded in the General Fund for economic development activities which includes reimbursement of City staffing expenditures, events, streetscape improvements, holiday lighting, watering, and insurance	\$537,699
2. Capital Improvement Fund to Equipment Replacement Fund*	Fund departmental contributions for future replacement of vehicles and equipment	\$1,766,505
3. Capital Improvement Fund to General Fund*	Utilize a portion of Road and Bridge tax and Parks & Storm Water sales tax revenue to support operational costs in the General Fund, shown net of the General Fund portion of contributions for future replacement of vehicles and equipment not meeting the higher definition of a capital asset**	\$654,609
4. Capital Improvement Fund to 2021 Special Obligation Refunding Bond Issue	Debt payments	\$574,100
5. Capital Improvement Fund to Ice Rink Project Fund	Payback Ice Rink Expenditures	\$500,000
6. Equipment Replacement Fund to Capital Improvement Fund	Transfer accumulated contributions for 8300 Shaw Park Drive to Capital Improvement Fund to fund design costs for Municipal Garage Improvement project	\$261,164

* Annual contributions for the future replacement of vehicles and equipment are shown as a transfer out in each department in the Capital Improvement Fund to the Equipment Replacement Fund beginning in 2021. The Contributions paid by the General Fund were deducted from the amount transferred from the Capital Improvement Fund to the General Fund to support General Fund operational costs in the Public Works and Parks & Recreation Departments.

** Capital assets are defined as those items which have an expected life of more than two (2) years and a cost in excess of \$5,000. Items meeting a higher definition of a capital asset with a life of more than five (5) years and a cost in excess of \$25,000 are funded by the Capital Improvement Fund.

Revenue Sources

This section provides a detailed analysis of each major revenue source of the City's governmental funds. In total, approximately 87% of all revenue is covered by this section. Revenue is presented in descending order of projected receipts in the budget year.

Each revenue source has unique characteristics. The starting point for an overall approach to budgeting revenue is certain assumptions about inflation and the economy, population change, and assessed valuation. These factors are weighed along with historical trends, economic forecasts, legislative dynamics, regulatory decisions, weather, and foreseeable development within the City.

Each revenue page includes information regarding the following:

Description

This is a brief explanation of the source, rate and calculation of the revenue source. Information about collection and distribution of the revenue is also provided.

Legal Authorization

This is the specific section of the Missouri Revised Statutes (RSMo) that authorizes the City to levy or receive the revenue and the City ordinance that enacts or levies the tax.

Trend Analysis

This is a narrative and graphical display of the information shown in the Financial Trend section, providing a visual of changes in the revenue source over the ten-year period.

Financial Trend

This section either provides a breakdown of the components of the revenue or a fund distribution for ten years, including the past eight years' actual results plus the most recent fiscal year's estimate and the budget year's projection. The lower part of this section shows the impact this revenue source has on the funds' total revenue.

Real & Personal Property Tax

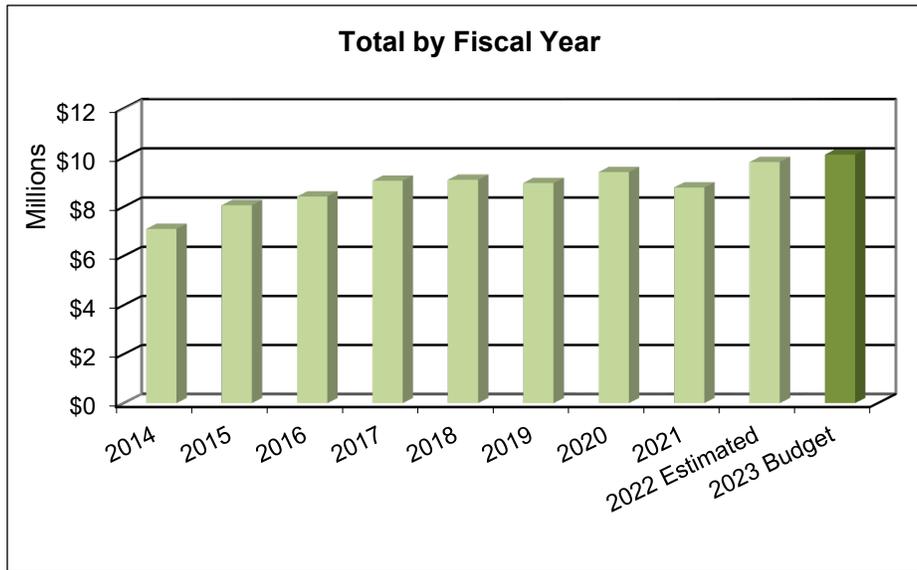
Description

The City levies a property tax on all real and personal property within Clayton. This revenue is deposited primarily into the City's General Fund. In addition, a special levy is allocated to the Special Business District (an overlay of the downtown geographical area), the 2019 Special Obligation Refunding debt service fund which refunded the 2009 Bonds, and the 2022 General Obligation Bond debt service fund which refunded the 2014 Bonds.

Authorization
State Statute
137.073

MO Constitution
Article 10, Section 22

City Ordinance
City Charter



Trend Analysis

The property tax levies for all funds are at or near the maximum rate allowable by Missouri state law. Available revenue growth in property tax is restricted to a growth index and new construction. The voter approved levy for the 2009 Bonds debt service began in 2014 and was timed to replace the levy supporting a maturing bond issue. The 2009 Bonds were refunded in 2019. The voter approved 2014 General Obligation Bond debt service is also supported by a property tax levy which began in 2015. These bonds were refunded in 2022.

The City is estimating an increase in receipts for 2023 due to increased property values. In 2023, the City is projected to see an increase in overall assessed valuation of 2.6% plus a small amount of new development. This equates to a 3.1% increase in all property tax.

Fiscal Year	General Fund	Special Business District	Capital Improvement Fund	2019 & 2009 Debt Service	2014 & 2022 Debt Service	Total All Funds	% Change from Prior Year
2014	5,584,654	428,244	2,890	1,082,694	0	7,098,482	10.2%
2015	5,568,826	417,427	2,938	1,041,304	1,030,854	8,061,349	13.6%
2016	5,778,041	437,183	3,208	1,067,099	1,128,977	8,414,509	4.4%
2017	6,404,536	519,513	3,004	1,072,503	1,054,474	9,054,030	7.6%
2018	6,164,146	462,515	3,417	1,091,599	1,370,274	9,091,952	0.4%
2019	6,203,177	466,390	2,620	1,116,084	1,174,081	8,962,351	-1.4%
2020	6,835,478	530,531	2,894	1,203,060	834,201	9,406,164	5.0%
2021	6,321,990	463,838	3,136	1,150,675	839,489	8,779,127	-6.7%
2022 Estimated	7,105,842	520,269	3,061	1,196,120	989,486	9,814,778	11.8%
2023 Budget	7,336,825	547,271	3,000	1,255,170	975,232	10,117,498	3.1%
% of Funds 2023 Revenue	25.7%	99.8%	0.0%	71.3%	99.1%		

Sales & Use Tax

Description

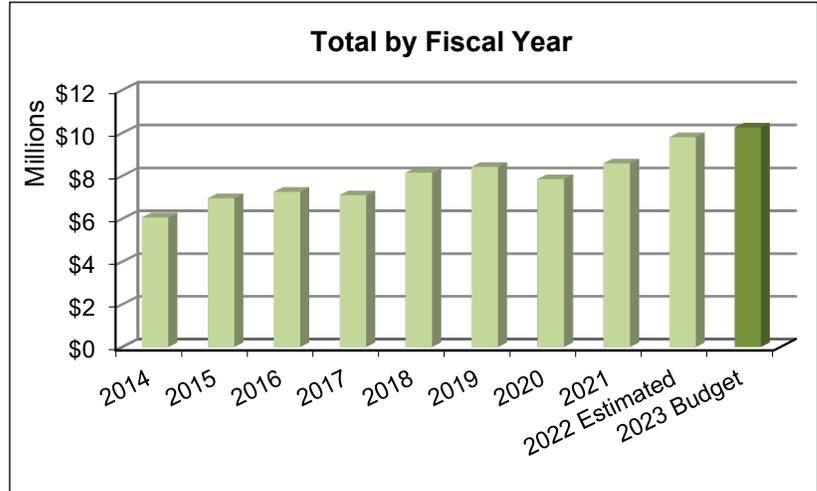
The Missouri Department of Revenue collects and administers all sales and use tax in the state, all of which are voter approved. Businesses remit on a monthly or quarterly basis in the period following the actual transaction and taxes are typically remitted to the City in the next month.

In the General Fund the City receives a one-cent county-wide and a one-quarter cent general sales tax (local option), both of which can be used to provide a broad range of traditional City services; a one-quarter cent Fire & EMS sales tax (2014), and a one-half cent county-wide public safety sales tax (2017).

The City's other sales taxes are recorded in the Capital Improvement Fund which includes a one-half cent sales tax for capital improvements, a one-half cent sales tax for parks and storm water improvements, and a use tax (2019). The majority of this revenue is used to pay debt on past capital projects, construct new capital projects, and replace large vehicles and equipment. Beginning in 2020 a portion of the sales tax for parks and storm water is recorded in the 2019 Special Obligation Bond debt service fund to repay the debt issued for the City's portion of recreation center improvements.

Trend Analysis

Sales tax has trended up steadily in the past few years with new taxes being added in 2015 and 2018 with small additions from recent downtown developments. Normal annual fluctuations in revenue occur. Due to the pandemic, sales tax declined in 2020 and began recovery in 2021. For 2023, the projection is a 5% increase for local sales taxes, and the same for the City's share of the public safety sales tax, and the use tax. These amounts will be higher than the pre-pandemic level, and the increase is associated with increased activity and inflation.



Authorization

State Statute
 General 66.600-66.630 & 94.857
 Capital Improvement 94.577
 Local Option 94.850
 Parks & Storm water 644.032
 Fire Services 321.242
 Use tax 144.75
 Public Safety 67.547

City Ordinance
 Municipal Code Chapter

Source

Missouri Department
 of Revenue

Fiscal Year	General Fund	Capital Improvement Fund	Debt Service	Total All Funds	% Change from Previous Year
2014	3,290,992	2,774,108	0	6,065,100	1.2%
2015	4,077,464	2,876,695	0	6,954,159	14.7%
2016	4,330,748	2,926,607	0	7,257,355	4.4%
2017	4,252,769	2,848,597	0	7,101,367	-2.1%
2018	5,105,173	3,043,147	0	8,148,321	14.7%
2019	5,221,766	3,199,814	0	8,421,580	3.4%
2020	4,402,006	3,323,386	125,999	7,851,391	-6.8%
2021	4,884,104	3,237,025	462,709	8,583,838	9.3%
2022 Estimated	5,394,170	3,918,926	490,988	9,804,084	14.2%
2023 Budget	5,663,878	4,095,092	500,000	10,258,970	4.6%
% of Funds 2023 Revenue	19.9%	67.2%	18.2%		

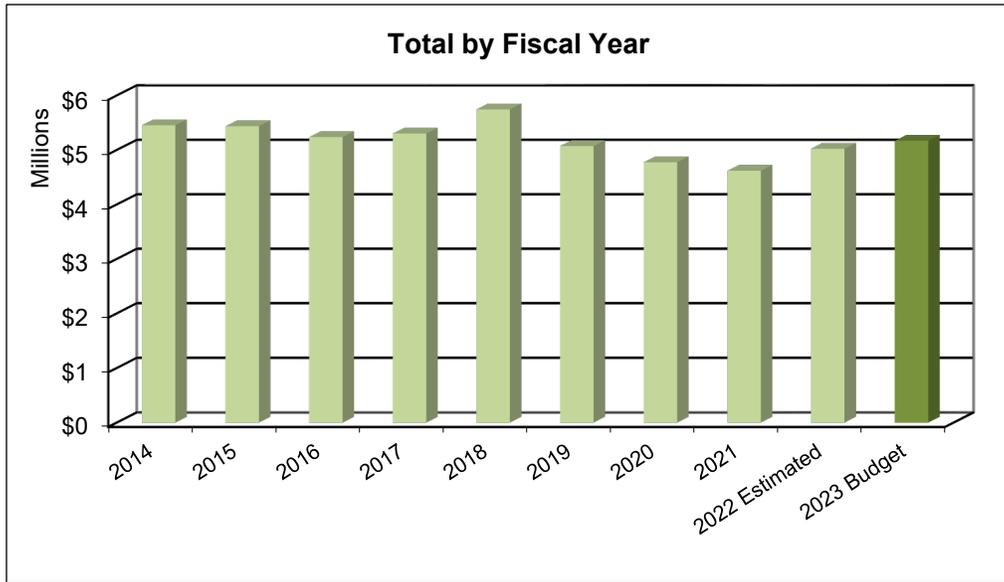
Gross Receipts (Utility) Tax

Description

The City levies an 8% gross receipts tax on utilities doing business within the City. This includes electric, telephone, gas, and water. The tax is passed through to customers by the utility companies and remitted to the City each subsequent month. This revenue is recorded in the General Fund.

Authorization
State Statute
94.270

City Ordinance
Municipal Code Chapter 9



Trend Analysis

Utility taxes are impacted by business activity, climatic conditions, commodity prices, technology changes, and regulated rates. Telephone receipts have fallen in recent years due to fewer landlines and more data services. Lower utility rates and mild weather have caused revenue in recent years to decline. In 2020 and 2021, electric and gas saw significant decreases due to diminished occupancy in downtown buildings due to the pandemic. 2023 revenue is projected to increase as the downtown area gradually resumes normal activity levels. 2023 revenue is projected to increase 2.9%.

General Fund						
Fiscal Year	Electric	Telephone	Gas	Water	Total Utilities	% Change from Previous Year
2014	2,750,215	1,540,517	847,509	314,708	5,452,949	3.5%
2015	2,792,032	1,518,856	811,152	312,802	5,434,842	-0.3%
2016	2,716,125	1,553,676	609,875	356,242	5,235,919	-3.7%
2017	2,662,297	1,628,930	656,203	354,063	5,301,493	1.3%
2018	3,004,440	1,606,573	739,116	394,589	5,744,717	8.4%
2019	2,572,400	1,310,801	775,026	412,007	5,070,234	-11.7%
2020	2,412,118	1,328,486	638,504	394,823	4,773,930	-5.8%
2021	2,399,661	1,153,667	652,975	411,545	4,617,848	-3.3%
2022 Estimated	2,693,558	1,121,822	736,112	470,043	5,021,535	8.7%
2023 Budget	2,828,236	1,088,167	758,196	493,545	5,168,144	2.9%
% of Funds 2023 Revenue	9.9%	3.8%	2.7%	1.7%		

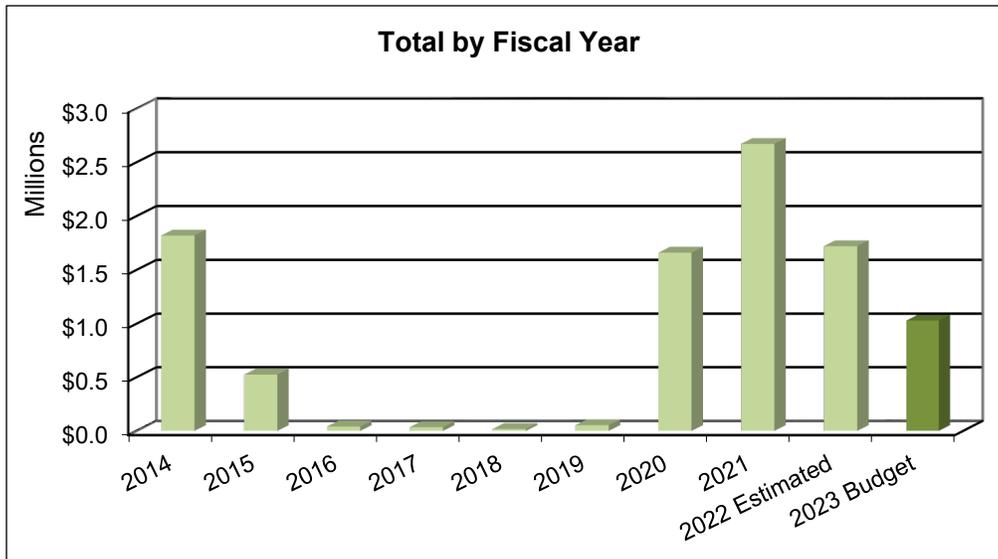
Federal Grants

Description

The City utilizes federal grants to partially fund various capital improvement projects and a small amount for operational items such as specific grants for directed police enforcement. Recent years have also included federal grants for pandemic assistance.

Authorization
State Statute
N/A

City Ordinance
N/A



Trend Analysis

Federal grant revenue varies from year-to-year and is directly related to the projects in progress each year. This source of revenue is also dependent on the availability of federal funds. Revenue has been at lower levels recently due to fewer projects qualifying for federal funds, and most of the City streets where federal funding is available have already been renovated. In 2020, the City received a Coronavirus Aid, Relief, and Economic Security Act (CARES), and in 2021 and 2022 the City received funds from the American Rescue Plan Act (ARPA). In 2023, the City is expecting to receive grant funding for a few projects, the largest of them being the resurfacing of the Central Business District.

Fiscal Year	General Fund	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Total All Funds	% Change from Previous Year
2014	111,269	0	1,707,947	0	1,819,216	-42.5%
2015	34,478	0	489,679	0	524,157	-71.2%
2016	16,622	0	22,899	0	39,521	-92.5%
2017	11,528	0	22,700	0	34,228	-13.4%
2018	16,567	0	0	0	16,567	-51.6%
2019	7,863	0	44,494	0	52,358	216.0%
2020	1,164,820	39,091	455,836	0	1,659,747	3,070.0%
2021	1,829,586	15,189	85,611	739,847	2,670,233	60.9%
2022 Estimated	1,720,089	0	0	0	1,720,089	-35.6%
2023 Budget	18,750	0	45,000	965,535	1,029,285	-40.2%
% of Funds 2023 Revenue	0.1%	0.0%	0.7%	65.4%		

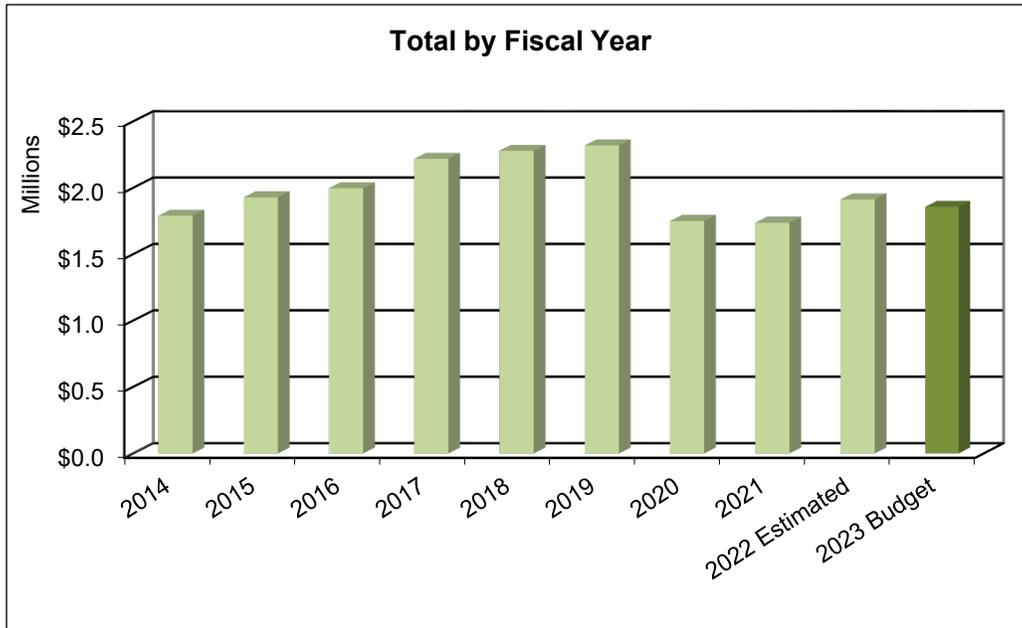
Parking – On-Street, Lots & Garages

Description

This is revenue from on-street and lot parking, parking permits, and garage parking at the Bonhomme and Shaw Park parking structures. On-street parking spaces are enforced Monday through Friday from 8 am to 5 pm.

Authorization
State Statute
N/A

City Ordinance
Municipal Code Chapter 300



Trend Analysis

This revenue fluctuates due to parking usage and periodic increases in rates for parking permit and hourly parking. The last increase in hourly rates occurred in 2017 due to an effort to drive longer-term parkers to available lots and garages to free up on-street, convenient parking for local businesses. A portion of this revenue enhancement was offset by increased parking system costs, including the implementation of a mobile application. The City halted parking enforcement for 2 ½ months during the pandemic in 2020, and reduced activity resulted in significantly lower revenue continuing into 2021. Fiscal year 2023 is expected to decrease from 2022. Parking garage revenue continues to be below pre-pandemic level.

Fiscal Year	General Fund	% Change from Previous Year
2014	1,790,473	7.6%
2015	1,928,908	7.7%
2016	1,997,499	3.6%
2017	2,219,123	11.1%
2018	2,279,398	2.7%
2019	2,320,135	1.8%
2020	1,750,570	-24.5%
2021	1,736,967	-0.8%
2022 Estimated	1,912,672	10.1%
2023 Budget	1,857,426	-2.9%
% of Funds 2023 Revenue	6.5%	

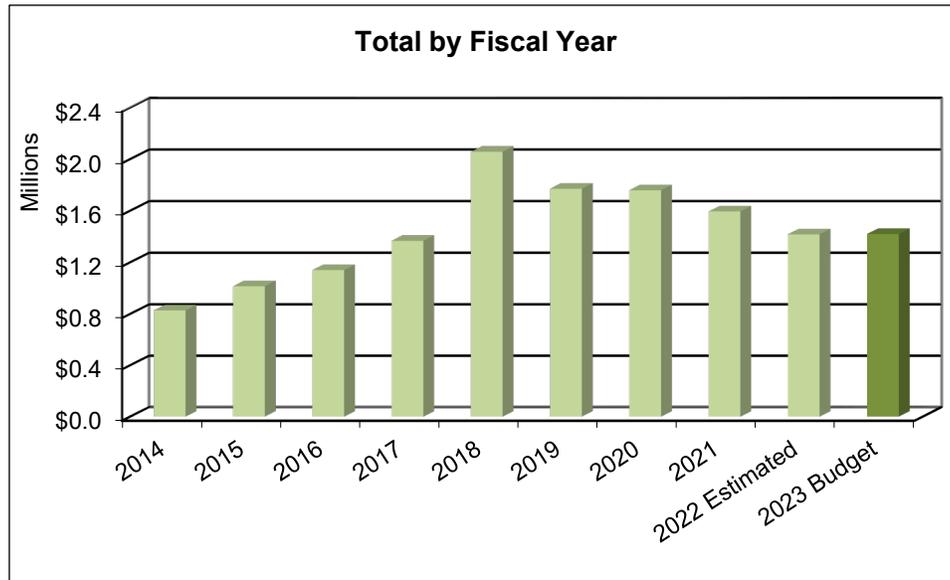
Permits and Fees

Description

The City issues building and construction permits for activities associated with building and renovation within the City and other various permits. The fees for building permits are calculated on a sliding scale based on the value of construction and are collected by the City at the time of application or at the time of permit approval.

Authorization
State Statute
79.450

City Ordinance
Municipal Code Chapter 5



Trend Analysis

Revenue collection from permits and fees have increased in recent years due to growth in economic development activity in the City for both residential and commercial developments. A fee increase also occurred mid-2017 which increased revenue. Fiscal year 2023 will still have development activity but at about the same level as 2022.

Fiscal Year	General Fund	% Change from Previous Year
2014	827,729	30.0%
2015	1,014,915	22.6%
2016	1,140,171	12.3%
2017	1,366,620	19.9%
2018	2,057,461	50.6%
2019	1,770,404	-14.0%
2020	1,758,399	-0.7%
2021	1,594,734	-9.3%
2022 Estimated	1,416,750	-11.2%
2023 Budget	1,419,910	0.2%
% of Funds 2023 Revenue	5.0%	

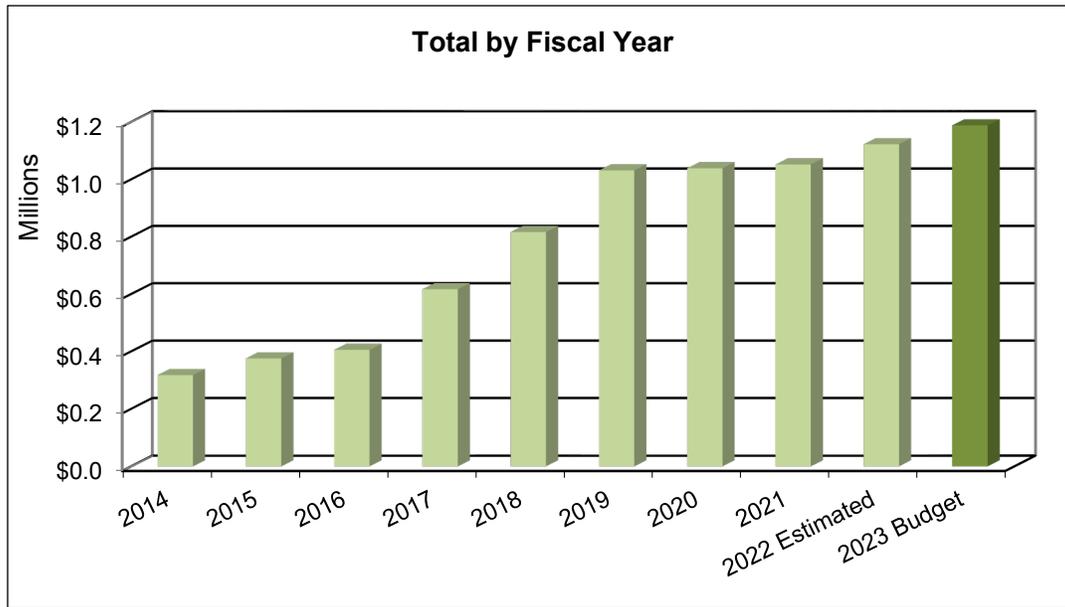
Shared Services & Staff Reimbursements

Description

The City participates in several shared service or cooperative agreements between other municipalities, the school district, and various related entities. Each agreement specifies the amount of reimbursement to the City in each area of these staffing costs.

Authorization
State Statute
N/A

City Ordinance
Agreement



Trend Analysis

A portion of these agreements for staff reimbursements have been in place for many years such as the police officers assigned as school resource officers with the School District of Clayton, an instructor at the St. Louis County Police Academy and assigned personnel to the Regional Computer Crime Education and Enforcement Group. Other agreements are more recent such as the shared recreation inclusion coordinator, a shared fire training officer, and technology services provided to the cities of Brentwood and Richmond Heights. These reimbursements will have steady growth as reimbursed staff costs increase.

Fiscal Year	Technology Services	Police	Fire	Parks & Recreation	Total	% Change from Previous Year
2014	0	317,180	0	0	317,180	0.9%
2015	0	375,137	0	0	375,137	18.3%
2016	0	404,913	0	0	404,913	7.9%
2017	136,158	420,336	55,588	4,539	616,622	52.3%
2018	241,020	442,259	86,798	45,674	815,751	32.3%
2019	438,852	442,419	81,737	67,794	1,030,803	26.4%
2020	500,990	362,784	88,297	86,195	1,038,266	0.7%
2021	550,760	325,400	92,484	82,769	1,051,413	1.3%
2022 Estimated	575,289	352,253	104,482	89,992	1,122,016	6.7%
2023 Budget	592,192	353,797	106,286	135,570	1,187,845	5.9%
% of Funds 2023 Revenue	2.1%	1.2%	0.4%	0.5%		

St. Louis County Road & Bridge Tax

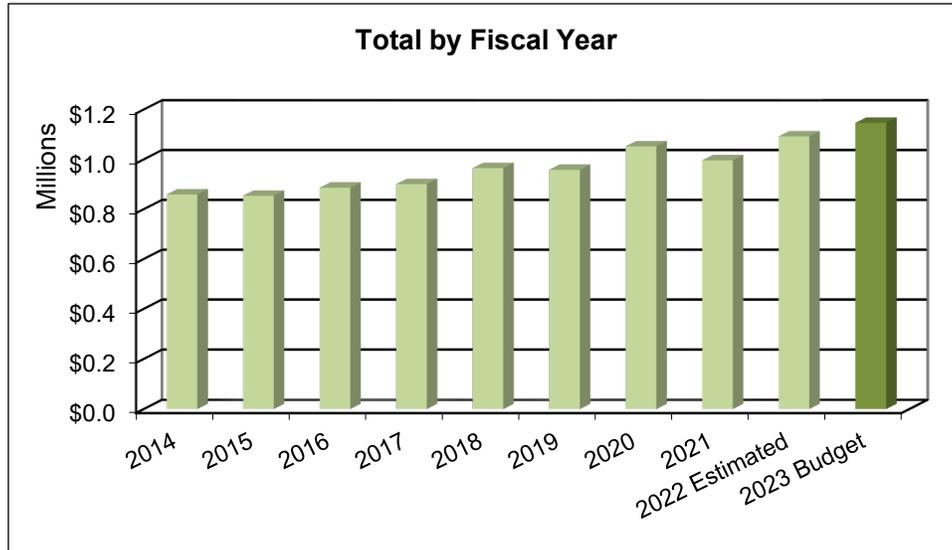
Description

St. Louis County levies a property tax for street and bridge maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The county road revenue allocated to each municipality must be used for road and bridge maintenance.

Authorization

State Statute
N/A

City Ordinance
N/A



Trend Analysis

This tax is based on the St. Louis County tax rate and is applied to the City's assessed valuation. Distributions received from the County closely follow changes in the City's assessed values, adjusted for the level of delinquent payments and successful protests. The City anticipates the revenue from this source to increase slightly in 2023 due to growth in assessed valuations.

Fiscal Year	Capital Improvement Fund	% Change from Previous Year
2014	859,090	1.0%
2015	853,654	-0.6%
2016	886,065	3.8%
2017	900,496	1.6%
2018	964,884	7.2%
2019	957,829	-0.7%
2020	1,051,900	9.8%
2021	995,998	-5.3%
2022 Estimated	1,092,117	9.7%
2023 Budget	1,146,723	5.0%
% of Funds 2023 Revenue	18.8%	

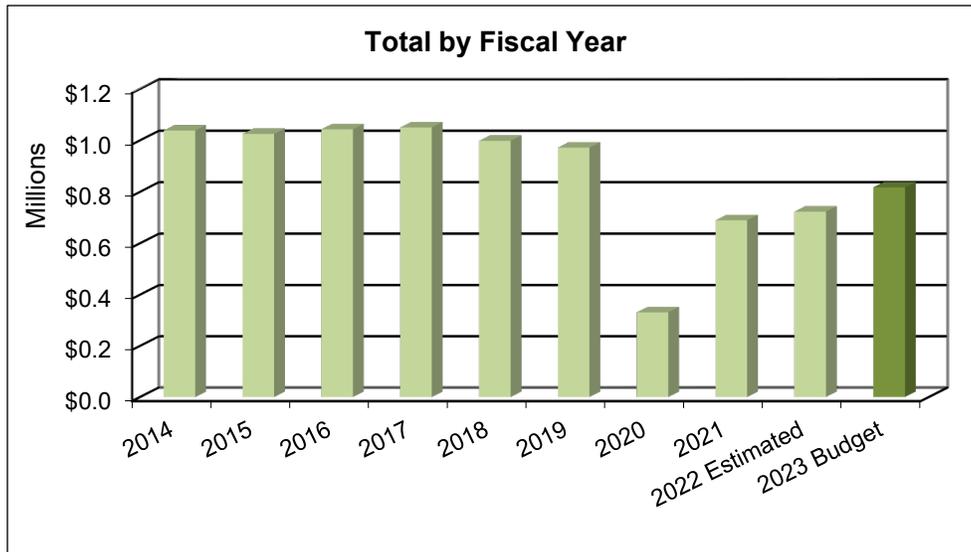
Parks & Recreation Revenue

Description

The City collects recreational fees for the Shaw Park Aquatic Center, Tennis Center, and for programs, rentals, facilities and events. Periodic fee surveys are conducted to ensure program charges are in line with surrounding communities. These fees recover portion of cost to provide these services, with the General Fund supporting the remainder of the costs.

Authorization
State Statute
N/A

City Ordinance
City Charter



Trend Analysis

Variations in revenue collections from parks and recreation fees occur when the City implements new rates or offers additional or fewer classes, when facilities are unavailable for rental due to renovations, and with weather fluctuations for outdoor activities. The Ice Rink was closed beginning in 2020 in preparation for construction of a new facility, but this project is currently on hold for future review. The 2020 and 2021 revenue were significantly impacted by the pandemic which caused facility closures, capacity limitations and membership cancellations. Increased levels of programming are planned for 2023, although pre-pandemic revenue levels are not yet anticipated. Small fee increases are reflected in the 2023 budget.

Fiscal Year	General Fund	% Change from Previous Year
2014	1,038,084	11.4%
2015	1,024,887	-1.3%
2016	1,042,642	1.7%
2017	1,050,057	0.7%
2018	997,971	-5.0%
2019	971,692	-2.6%
2020	330,932	-65.9%
2021	689,233	108.3%
2022 Estimated	722,628	4.8%
2023 Budget	816,930	13.0%
% of Funds 2023 Revenue	2.9%	

Ambulance Service Charges

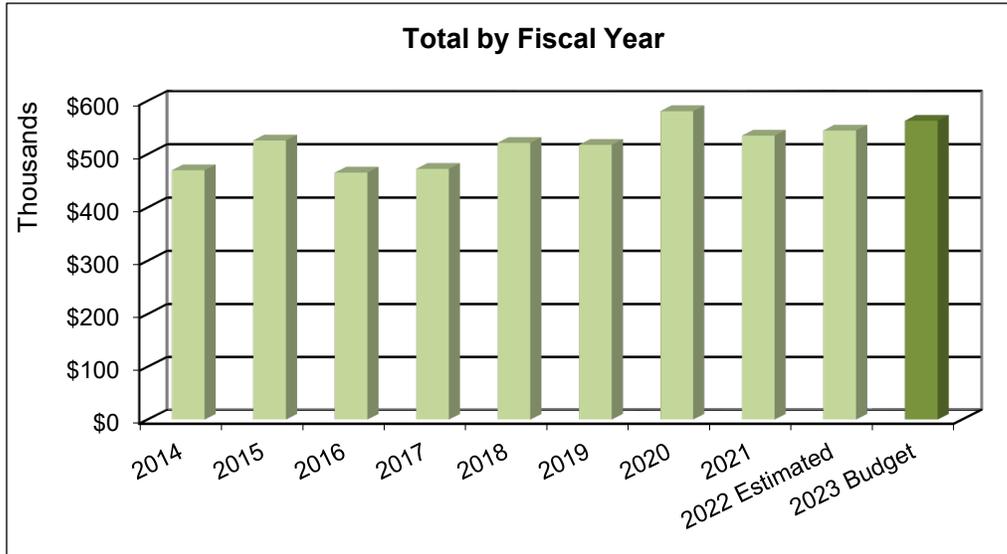
Description

The City collects revenue for ambulance service calls. Fees are charged depending on the type of medical services that are provided on each call, along with a standard fee per mile for transportation.

Authorization

State Statute
67.300.1
208.223.1
190.803.1

City Ordinance
Municipal Code Chapter 205



Trend Analysis

The level of revenue the City receives from this source depends on the demand for medical services and ambulance transportation which result in annual revenue fluctuations. Fee increases and participation in a new program that allows for additional reimbursement for Medicaid patients resulted in increased revenue beginning in 2020. The City expects this revenue to generally increase on an annual basis, although this area experienced decreased activity during the pandemic, due to lower daytime population in the business community causing less traffic in the area and fewer people in the downtown office buildings. These revenues are slowly seeing an increase as pandemic restrictions have been lifted and people are returning to pre-pandemic activities.

Fiscal Year	General Fund	% Change from Previous Year
2014	469,936	25.0%
2015	525,786	11.9%
2016	465,468	-11.5%
2017	472,501	1.5%
2018	521,199	10.3%
2019	517,570	-0.7%
2020	580,693	12.2%
2021	534,864	-7.9%
2022 Estimated	544,426	1.8%
2023 Budget	562,896	3.4%
% of Funds 2023 Revenue	2.0%	

Municipal Court & Parking Fines

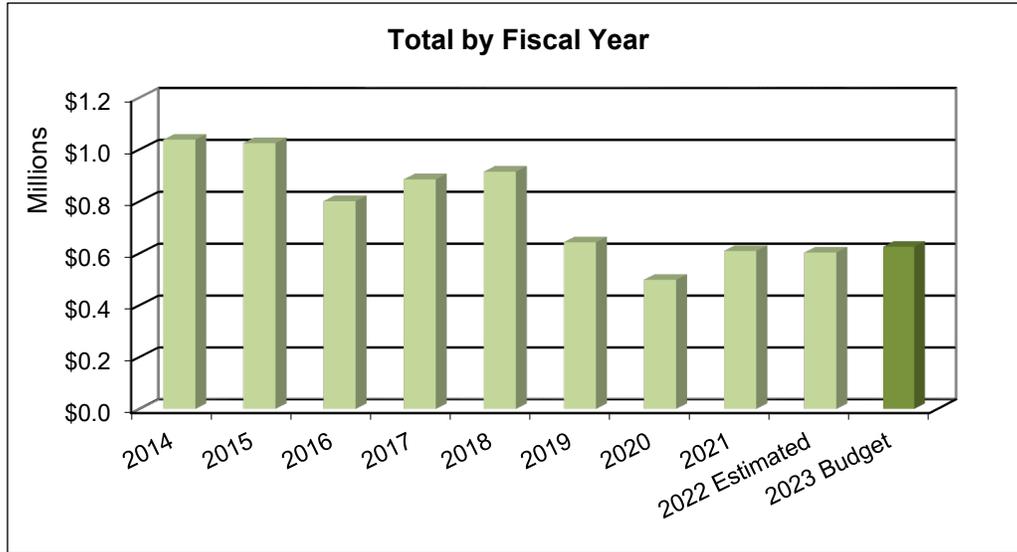
Description

This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking violations and fines issued by parking enforcement officers.

Authorization

State Statute
479.050
479.260

City Ordinance
Municipal Code Chapter 7



Trend Analysis

Revenue from this source varies depending on the number of traffic and parking violations that occur. Municipal court fines have declined over the last several years due to a lower number of violations and changes in state law and court rules. Revenue from parking violations grew when the fines and delinquent penalties were increased in 2017 to guide more parkers to off-street parking. Recent years have shown a reduction in fine revenue due to better parking compliance. 2020 and 2021 had significant reductions in revenue related to non-enforcement of parking for 2 ½ months in 2020 and business activity in the area continuing into 2021. Court activity was also lower during the pandemic. This revenue is expected to increase for 2023.

Fiscal Year	General Fund	% Change from Previous Year
2014	1,038,084	11.4%
2015	1,024,887	-1.3%
2016	801,320	-21.8%
2017	885,091	10.5%
2018	914,697	3.3%
2019	642,880	-29.7%
2020	498,239	-22.5%
2021	609,310	22.3%
2022 Estimated	603,259	-1.0%
2023 Budget	625,629	3.7%
% of Funds 2023 Revenue	2.2%	

State and Local Grants & Donations

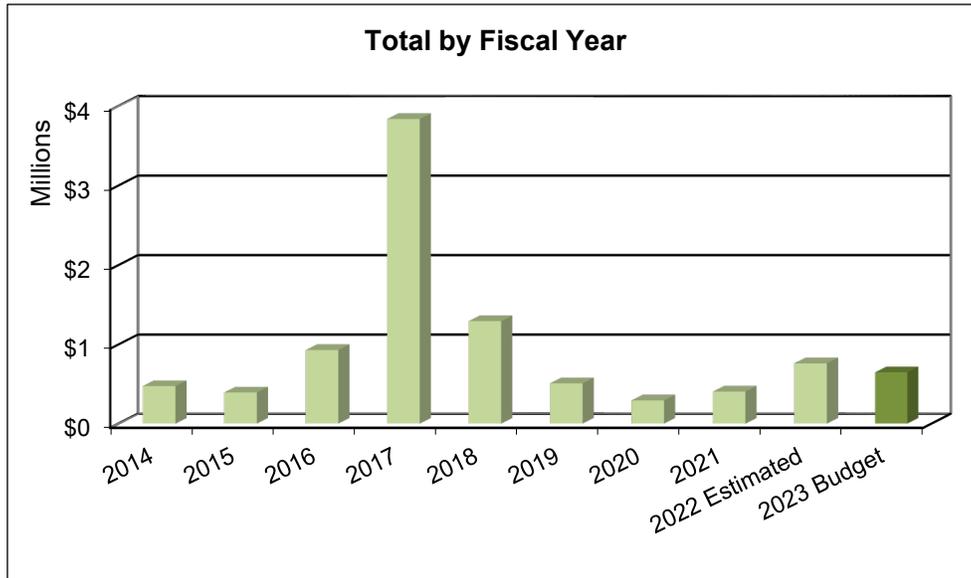
Description

The City utilizes state and local grants to fund portions of capital improvement projects and other smaller projects and reimbursements. The City also receives donations for certain projects.

Authorization

State Statute
479.050
479.260

City Ordinance
Municipal Code Chapter 7



Trend Analysis

The City utilizes donations from state and local grants as funding sources. Revenue from these sources varies directly with the projects scheduled each year, as well as the availability of funding. The large spike in revenue in 2013 is partly attributable to an up-front payment of a long-term lease and other tenant costs of \$5.3 million used toward the renovation of a City building. The City has been the recipient of large corporate and personal donations through the Clayton Community Foundation which has funded park projects which has become a substantial source of project revenue. The largest donation for a project in 2017/2018 also included ongoing revenue of approximately \$100,000 per year for maintenance of the project. 2023 revenue includes grants and donations for various smaller projects.

Fiscal Year	General Fund	Special Business District Fund	Equipment Replacement Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2014	49,876	16,600	4,177	402,426	473,079	100.0%
2015	57,742	0	1,685	332,897	392,324	-17.1%
2016	69,183	0	19,298	840,788	929,269	136.9%
2017	83,214	0	29,721	3,722,720	3,835,655	312.8%
2018	235,245	0	119,672	939,365	1,294,282	-66.3%
2019	194,957	0	50,598	262,192	507,747	-60.8%
2020	234,738	0	23,071	34,324	292,133	-42.5%
2021	193,470	0	21,963	188,751	404,183	38.4%
2022 Estimated	250,110	0	15,000	495,000	760,110	88.1%
2023 Budget	154,950	0	15,000	477,750	647,700	-14.8%
% of Funds 2023 Revenue	0.5%	0.0%	0.8%	7.8%		

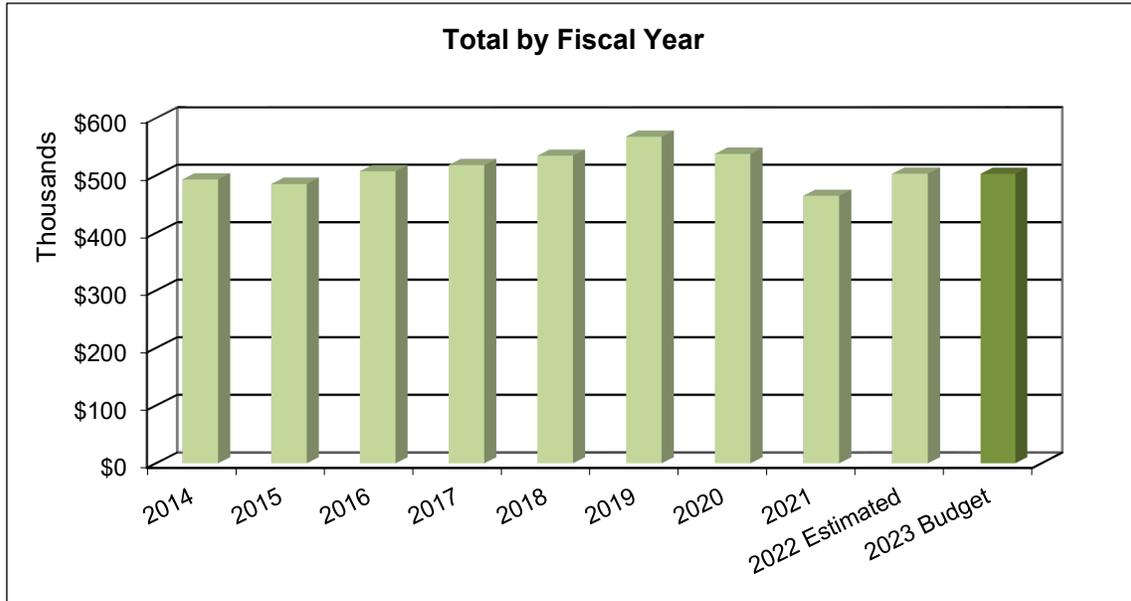
Business & Liquor License Revenue

Description

The City charges businesses located within Clayton an annual license fee based on gross sales or a set fee dependent upon license category. The City also collects a fee for liquor sales and vending machines. These fees are collected annually.

Authorization
State Statute
94.270

City Ordinance
Municipal Code Chapters 3 & 16



Trend Analysis

Change in this revenue source is based on commercial retail growth and occupancy rates. Economic activity has decreased and a small amount of business sites are vacant due to the pandemic in 2020. The 2023 projection is expected to decrease slightly over the estimated 2022 level but remain below the 2019 level, which is the last full year of normal activity.

Fiscal Year	General Fund	% Change from Previous Year
2014	492,992	-6.4%
2015	485,121	-1.6%
2016	507,344	4.6%
2017	517,966	2.1%
2018	534,315	3.2%
2019	567,437	6.2%
2020	537,378	-5.3%
2021	464,586	-13.5%
2022 Estimated	503,123	8.3%
2023 Budget	502,789	-0.1%
% of Funds 2023 Revenue	1.8%	

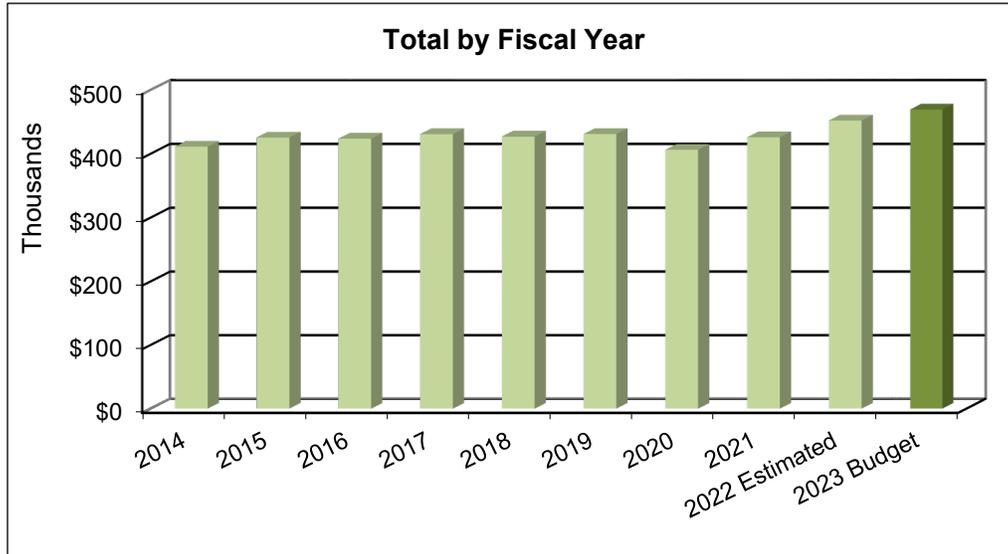
Gasoline Tax

Description

The State of Missouri imposes and collects a twenty-two-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the ratio of the City's population to the total state population. Gasoline tax revenue must be used for road and bridge maintenance.

Authorization
State Statute
142.345

City Ordinance
Municipal Code Chapter 9



Trend Analysis

Gasoline tax revenue varies directly with the number of gallons purchased. Therefore, the change in revenue is a function of usage, not of fuel price. This revenue is also based on the City's population in relation to that of the state of Missouri. The 2020 pandemic caused a reduction in fuel usage and resulting revenue, which began recovery in 2021. Projections for 2023 include higher usage and a small amount of additional revenue due to the state increasing the fuel tax and the City will receive a portion of that increase over each of the next five years.

Fiscal Year	General Fund	% Change from Previous Year
2014	411,273	-1.2%
2015	425,485	3.5%
2016	423,669	-0.4%
2017	430,796	1.7%
2018	426,867	-0.9%
2019	431,088	1.0%
2020	406,380	-5.7%
2021	426,007	4.8%
2022 Estimated	452,203	6.1%
2023 Budget	469,491	3.8%
% of Funds 2023 Revenue	1.7%	

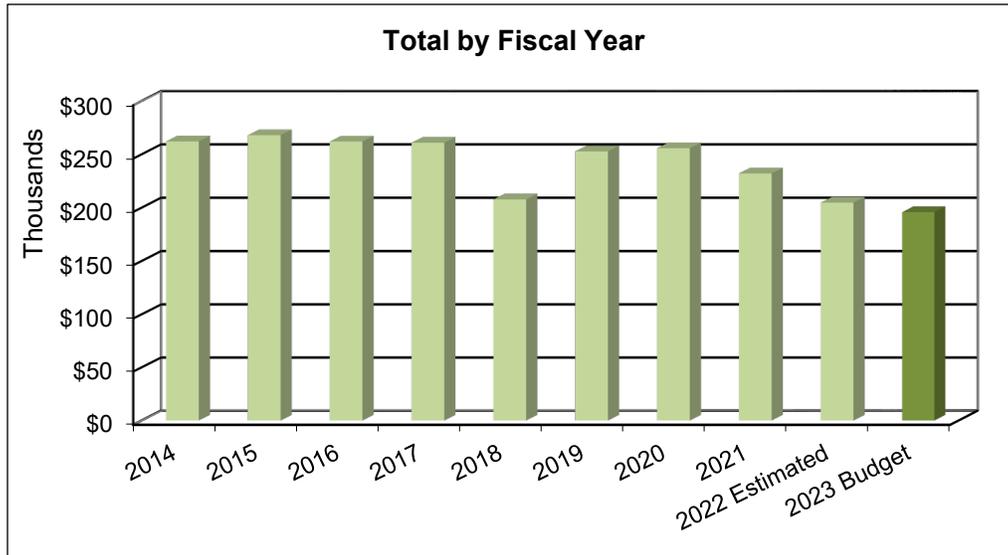
Cable Franchise Fees

Description

All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is owed. Charter Communications and AT&T are the major providers of these services to the residents of Clayton.

Authorization
State Statute
94.270

City Ordinance
Municipal Code Chapter 9



Trend Analysis

This revenue source is dependent on cable television usage and rates. This revenue source experienced significant growth several years ago but recently this growth has lessened due to changing lifestyle choices related to television service subscriptions. This revenue is expected to continue to decline further beginning in 2022 as recent state legislation reduces the fee by 0.5% each year until it reaches 2.5%.

Fiscal Year	General Fund	% Change from Previous Year
2014	262,125	6.6%
2015	267,938	2.2%
2016	262,048	-2.2%
2017	260,866	-0.5%
2018	207,722	-20.4%
2019	252,756	21.7%
2020	255,743	1.2%
2021	232,058	-9.3%
2022 Estimated	204,774	-11.8%
2023 Budget	195,823	-4.4%
% of Funds 2023 Revenue	0.7%	

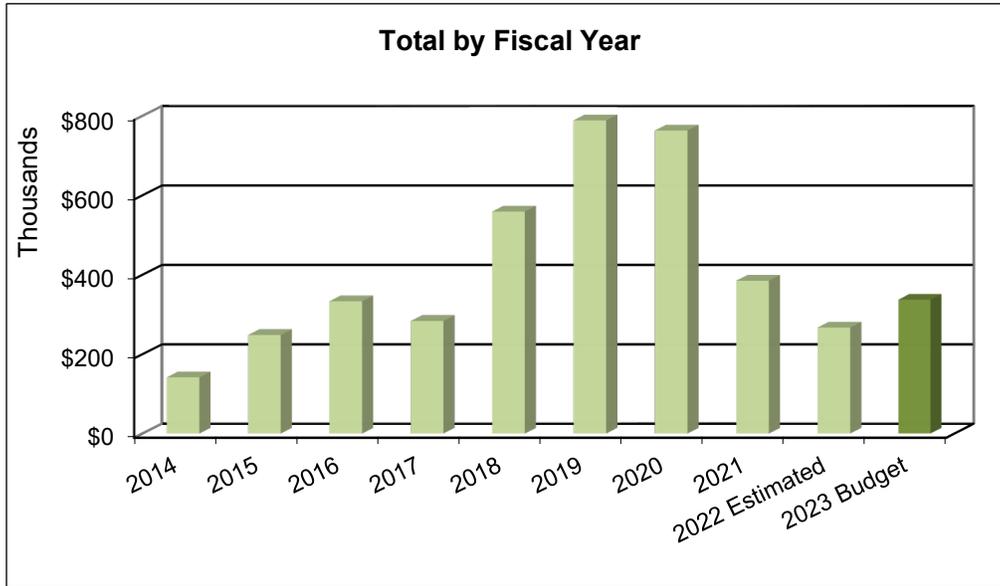
Interest Income

Description

Pursuant to City policy, the City invests in approved instruments in a manner which will provide maximum security, protecting the principal as a primary goal, while meeting the daily cash flow demands of the City. Operating investments are handled internally, and earnings are distributed among all budgeted City funds.

Authorization
State Statute
N/A

City Ordinance
City Charter



Trend Analysis

Most City investments are short-term and are often tied to the Federal Fund Rate. Investment rates and fund balances available for investment cause the revenue to fluctuate. Beginning in 2015 and then again in 2019, the City had bond funds on hand increasing the available funds for investment until funds are spent. However, 2020 began a significant decrease in available interest rates which have continued into 2022. The City's average yield is declining as investments with higher rates mature and funds are reinvested at significantly lower rates. As an example, the Federal Fund Rate was 2.25% on August 1, 2019 and decreased to 0.25% on March 15, 2020. It has increased to 1.58% which is reflected in the 2023 budget.

Fiscal Year	General Fund	Special Revenue	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Debt Service Funds	Total All Funds	% Change from Previous Year
2014	91,501	1,739	11,771	16,282	0	20,391	141,684	-24.1%
2015	103,894	1,403	15,044	28,011	0	100,124	248,476	75.4%
2016	164,738	1,707	21,738	30,426	0	114,772	333,380	34.2%
2017	109,681	2,642	33,127	35,365	0	103,096	283,911	-14.8%
2018	298,807	4,763	80,170	73,998	0	101,430	559,168	97.0%
2019	395,907	5,433	140,667	98,284	0	148,383	788,674	41.0%
2020	328,468	3,916	127,965	134,871	35,144	132,903	763,267	-3.2%
2021	179,490	1,893	76,369	74,236	33,220	19,955	385,165	-49.5%
2022 Estimated	131,784	2,034	61,119	48,911	12,276	11,029	267,153	-30.6%
2023 Budget	168,729	2,483	79,115	62,660	11,255	13,220	337,462	26.3%
% of Funds 2023 Revenue	0.6%	0.4%	4.1%	1.0%	0.8%	0.4%		

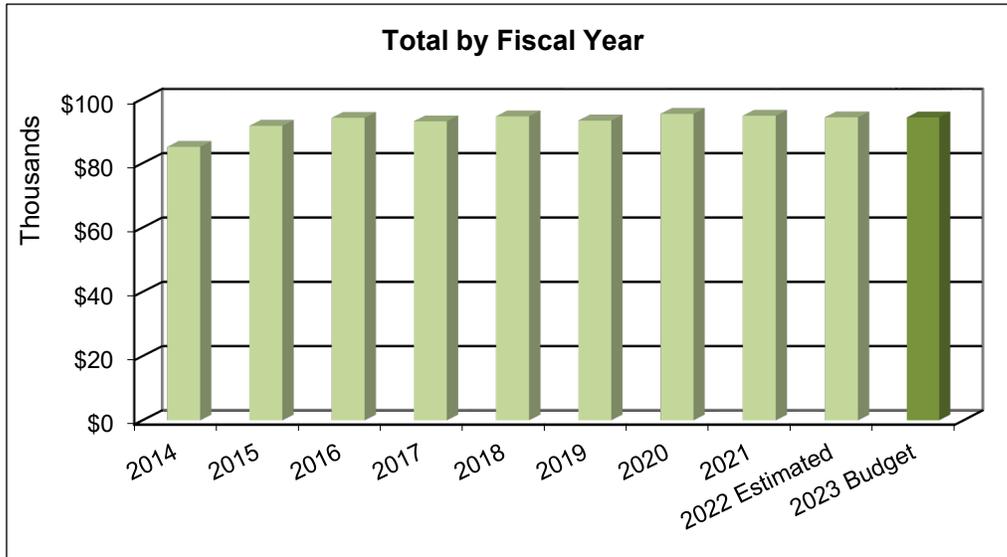
Sewer Lateral Fees

Description

Clayton residents approved an annual fee of \$28.00 per covered property to create a fund to reimburse property owners for qualified sewer lateral repairs. These residential properties must have six or fewer dwelling units to be eligible for this program.

Authorization
State Statute
249.422

City Ordinance
Municipal Code Chapter 5



Trend Analysis

This revenue has fluctuated slightly in the past due to condominium associations being determined to not be eligible for the sewer lateral repair program. This resulted in refunds, fewer eligible properties paying the fee and slightly lower revenue received from this source. Revenue for 2023 is projected to remain stable.

Fiscal Year	Sewer Lateral Fund	% Change from Previous Year
2014	85,075	-1.9%
2015	91,617	7.7%
2016	94,107	2.7%
2017	93,013	-1.2%
2018	94,572	1.7%
2019	93,235	-1.4%
2020	95,343	2.3%
2021	94,731	-0.6%
2022 Estimated	94,275	-0.5%
2023 Budget	94,250	0.0%
% of Funds 2023 Revenue	98.6%	

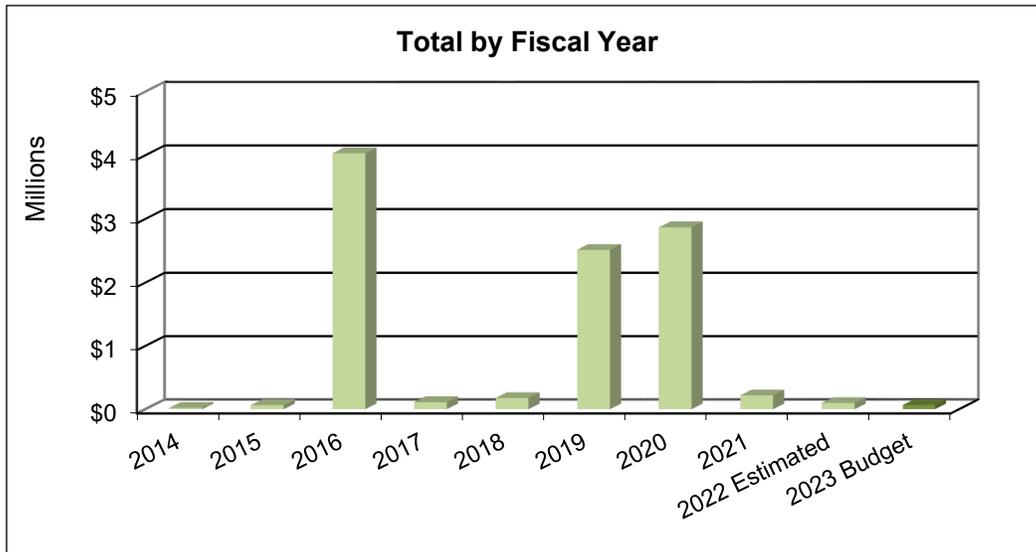
Sale of Assets

Description

The City of Clayton routinely receives funds for the disposal of vehicles and equipment as these items are replaced. On an infrequent basis, larger assets such as buildings or land are sold.

Authorization
State Statute
N/A

City Ordinance
City Charter



Trend Analysis

The Equipment Replacement Fund routinely records proceeds from the sale of assets due to scheduled replacements of vehicles and equipment. The General Fund revenue records proceeds from the sale of smaller items. The Capital Improvement Fund includes this source of revenue only when large capital assets such as land or buildings are sold. Three downtown properties have been sold in the last few years for development projects: a parking lot in 2016 where the proceeds were split between the Capital Improvement Fund and the Equipment Replacement Fund; the prior police headquarters in 2019; and a parking lot in 2020. The City owns few underutilized properties at this time, therefore this trend is unlikely to continue.

Fiscal Year	General Fund	Equipment Replacement Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2014	1,562	20,207	0	21,769	46.0%
2015	547	64,108	0	64,655	197.0%
2016	25	1,776,422	2,255,783	4,032,231	6136.5%
2017	3,309	106,700	0	110,009	-97.3%
2018	1,121	175,459	0	176,580	60.5%
2019	2,809	138,130	2,374,507	2,515,446	1324.5%
2020	2,329	240,700	2,624,575	2,867,604	14.0%
2021	726	203,275	14,050	218,051	-92.4%
2022 Estimated	0	97,380	0	97,380	-55.3%
2023 Budget	600	64,900	0	65,500	-32.7%
% of Funds 2023 Revenue	0.0%	3.4%	0.0%		

Personnel

Full-Time Positions

Personnel	2021 Budgeted	2022 Budgeted	2023 Proposed
Administrative Services			
<u>City Manager's Office</u>			
City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Marketing and Communications Specialist	-	0.50	0.50
Communications Manager	-	-	0.50
Assistant City Manager	0.50	0.50	0.50
Total City Manager's Office	2.50	3.00	3.50
<u>Economic Development</u>			
Director of Economic Development	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50
Total Economic Development	1.50	1.50	1.50
<u>Events</u>			
Events Specialist	1.00	-	-
Marketing and Communications Specialist	-	0.50	-
Communications Manager	-	-	0.50
Total Events	1.00	0.50	0.50
<u>Parking Control</u>			
Parking Control Supervisor	1.00	1.00	1.00
Parking Ambassador	2.00	2.00	2.00
Total Parking Control	3.00	3.00	3.00
<u>Finance</u>			
Director of Finance and Administration	1.00	1.00	-
Director of Finance	-	-	1.00
Assistant Finance Director	1.00	1.00	1.00
Senior Accountant	-	1.00	1.00
Accountant	2.00	1.00	1.00
Fiscal Specialist	2.00	2.00	2.00
Total Finance	6.00	6.00	6.00
<u>Human Resources</u>			
Human Resources Manager	1.00	1.00	1.00
Human Resources Generalist	-	1.00	1.00
Human Resources Assistant	1.00	-	-
Total Human Resources	2.00	2.00	2.00
<u>Technology Services</u>			
Director of Technology Services	1.00	1.00	1.00
Asst. Director of Technology Services	1.00	1.00	1.00
Associate Network Engineer	-	-	1.00
Network Engineer	2.00	2.00	2.00
Applications Specialist	0.75	0.75	-
IT Support Supervisor	1.00	1.00	1.00
IT Support Specialist	2.00	2.00	2.00
Total Technology Services	7.75	7.75	8.00
<u>Municipal Court</u>			
Court Administrator	1.00	1.00	1.00
Court Assistant	1.00	1.00	1.00
Total Municipal Court	2.00	2.00	2.00
Total Administrative Services	25.75	25.75	26.50

Personnel	2021 Budgeted	2022 Budgeted	2023 Proposed
Planning & Development Services			
Director of Planning & Development	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00
Building Inspector II	1.00	1.00	1.00
Principal Planner	-	1.00	-
Planner	-	-	1.00
Building Inspector I	3.00	3.00	2.00
Multidisciplinary Inspector	-	-	1.00
Planning Technician	1.00	-	-
Permit Technician	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Total Planning & Development Services	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Police			
Chief of Police	1.00	1.00	1.00
Captain	1.00	2.00	2.00
Lieutenant	4.00	3.00	3.00
Sergeant	5.00	5.00	5.00
Detective	6.00	5.00	5.00
¹ Police Officer	31.00	33.00	33.00
Police Administrative Supervisor	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Forensic Examination Coordinator	1.00	1.00	1.00
Prosecutor Assistant/Police Clerk	1.00	1.00	1.00
Data Analyst	1.00	1.00	1.00
Total Police	<u>53.00</u>	<u>54.00</u>	<u>54.00</u>
Fire			
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Battalion Chief/Shared Training Officer	1.00	1.00	1.00
Captain	6.00	6.00	6.00
Lieutenant	3.00	3.00	3.00
Firefighter/Paramedic	26.00	26.00	26.00
Firefighter/EMT	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00	1.00
Total Fire	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>

Personnel	2021 Budgeted	2022 Budgeted	2023 Proposed
Public Works			
<u>Engineering</u>			
Director of Public Works	1.00	1.00	1.00
Assistant Director - PW, Fleet & Facilities	1.00	1.00	1.00
Civil Engineer II	-	-	-
Assistant Director - PW, Eng & Operations	1.00	-	-
Assistant Public Works Director	-	-	-
Principal Civil Engineer	-	1.00	1.00
Civil Engineer I	-	-	-
Civil Engineer	1.00	1.00	1.00
Construction Inspector	-	-	-
Engineering Technician	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Total Engineering	6.00	6.00	6.00
<u>Street Maintenance</u>			
Streets Superintendent	1.00	1.00	-
Public Works Superintendent	-	-	1.00
City Forester	2.00	2.00	2.00
Foreman I	2.00	1.00	1.00
Assistant City Forester	-	-	-
Municipal Service Worker II	2.00	3.00	3.00
¹ Municipal Service Worker I	4.00	6.00	6.00
Total Street Maintenance	11.00	13.00	13.00
<u>Facility Maintenance</u>			
Foreman I	1.00	1.00	1.00
Facility Maintenance Worker II	1.00	1.00	1.00
Facility Maintenance Worker I	1.00	1.00	1.00
Total Facility Maintenance	3.00	3.00	3.00
<u>Fleet Maintenance</u>			
Fleet and Building Manager	-	-	-
Foreman II	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00
Total Fleet Maintenance	3.00	3.00	3.00
<u>Parking Operations & Maintenance</u>			
Foreman II	1.00	1.00	1.00
Total Parking - Operations & Maintenance	1.00	1.00	1.00
<u>Street Lighting</u>			
Foreman I	1.00	1.00	1.00
Municipal Service Worker II	1.00	-	-
Total Street Lighting	2.00	1.00	1.00
Total Public Works	26.00	27.00	27.00

Personnel	2021 Budgeted	2022 Budgeted	2023 Proposed
Parks & Recreation			
<u>Recreation</u>			
Director of Parks & Recreation	1.00	1.00	1.00
Recreation Manager	1.00	1.00	-
Recreation Superintendent	-	-	1.00
Recreation Supervisor - Athletics & Facilities	1.00	1.00	1.00
Community Recreation Supervisor	-	0.50	0.50
Community Outreach Specialist	-	-	-
Aquatics Supervisor	0.25	0.25	0.25
Inclusion Services Coordinator	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Recreation Assistant - Sports	-	-	-
	-	-	-
Total Recreation	5.25	5.75	5.75
<u>Park Operations</u>			
Parks Superintendent	1.00	1.00	1.00
Foreman I	1.00	1.00	1.00
Horticulturist	1.00	1.00	1.00
Field Technician	1.00	1.00	1.00
Municipal Service Worker II	1.00	1.00	1.00
Municipal Service Worker I	3.00	4.00	4.00
Total Park Operations	8.00	9.00	9.00
<u>Clayton Community Foundation</u>			
Community Outreach Specialist	-	-	-
Foundation Administrator	1.00	1.00	1.00
Total Clayton Community Foundation	1.00	1.00	1.00
Total Parks & Recreation	14.25	15.75	15.75
² Total Full-Time Employees	172.00	175.50	176.25

¹ One Police Officer and one Municipal Service Worker I were held open for the first six months of 2022.

² Some full-time positions are split between the City of Clayton and the Clayton Recreation, Sports and Wellness Commission (CRSWC). The portion related to CRSWC is not included in these schedules.

FY 2023 Full-Time Staffing Summary

Department	2021	2022	Positions Reduced in 2023	Positions Added for 2023	2023	Variance 2023 vs 2022	
Administrative Services							
City Manager's Office	2.50	3.00	0.00	0.50	3.50	0.50	<i>a</i>
Economic Development	1.50	1.50	0.00	0.00	1.50	0.00	
Events	1.00	1.50	0.00	0.00	1.50	0.00	
Parking Control	3.00	3.00	0.00	0.00	3.00	0.00	
Finance	6.00	6.00	0.00	0.00	6.00	0.00	
Human Resources	2.00	2.00	0.00	0.00	2.00	0.00	
Technology Services	7.75	7.75	0.00	0.25	8.00	0.25	<i>b</i>
Municipal Court	2.00	2.00	0.00	0.00	2.00	0.00	
Planning & Development Services	10.00	10.00	0.00	0.00	10.00	0.00	<i>c</i>
Police	53.00	54.00	0.00	0.00	54.00	0.00	
Fire	43.00	43.00	0.00	0.00	43.00	0.00	
Public Works							
Engineering	6.00	6.00	0.00	0.00	6.00	0.00	
Street Maintenance	11.00	13.00	0.00	0.00	13.00	0.00	
Facility Maintenance	3.00	3.00	0.00	0.00	3.00	0.00	
Fleet Maintenance	3.00	3.00	0.00	0.00	3.00	0.00	
Parking Operations	1.00	1.00	0.00	0.00	1.00	0.00	
Street Lighting	2.00	1.00	0.00	0.00	1.00	0.00	
Parks & Recreation							
Recreation	5.25	5.75	0.00	0.00	5.75	0.00	
Park Operations	8.00	9.00	0.00	0.00	9.00	0.00	
Clayton Community Foundation	1.00	1.00	0.00	0.00	1.00	0.00	
Total Full-Time Positions	172.00	176.50	0.00	0.75	177.25	0.75	

Notes: Variance 2023 vs 2022

- a* City Manager's Office restructured and reclassified one Marketing and Communications Specialist position to Communications Manager, which is split between the City Manager's Office and Events.
The Communications & Marketing Specialist that was fully funded by CRSWC is now split between City Manager's Office and the CRSWC
- b* One Applications Specialist position was vacated and reclassified to Associate Network Engineer. The Applications Specialist position had been split between IT and CRSWC, whereas the Associate Network Engineer position is 100% IT.
- c* The Principal Planner position was retitled to Planner. One Building Inspector I position was reclassified to a Multidisciplinary Inspector.

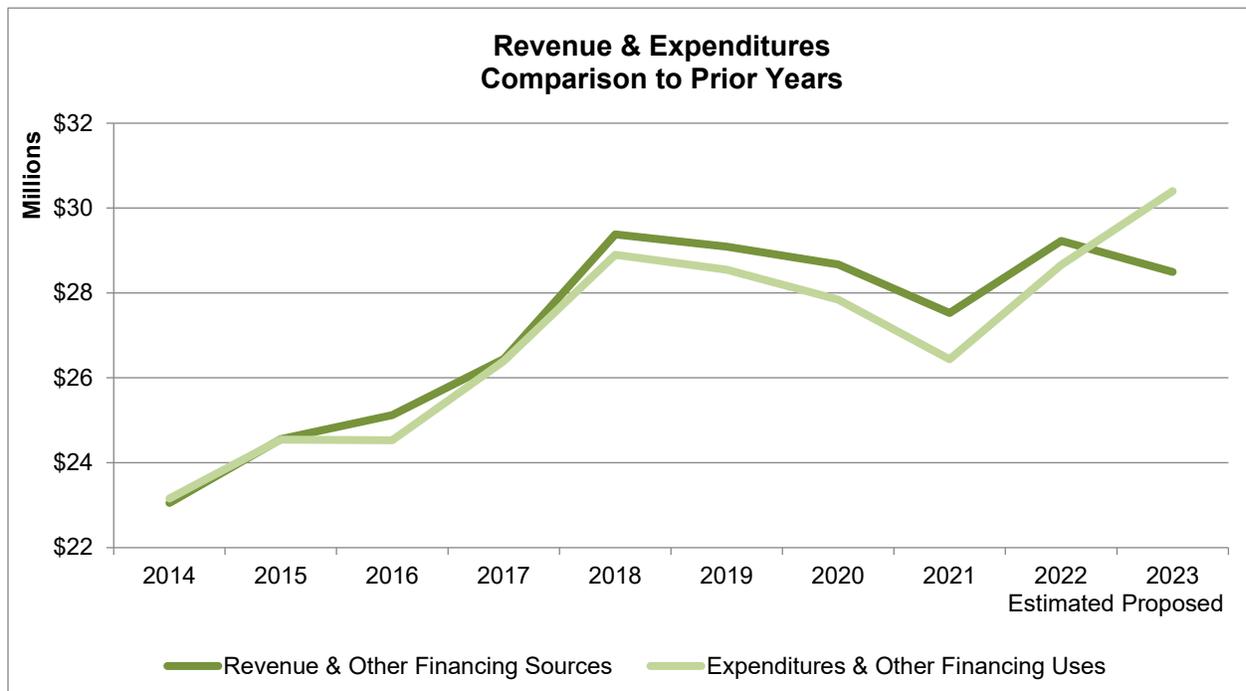
General Fund

The General Fund accounts for all revenue and expenditures associated with the traditional services provided by Clayton City government. These services fall into the broad categories of Legislative, Administrative Services, Planning and Development, Public Safety (Police and Fire), Public Works, Parks and Recreation, and Non-Departmental (Insurance).

Primary revenue sources for this fund include property taxes; sales taxes; utility gross receipts; fees; licenses; parking meter, lot and facility receipts; and other intergovernmental revenue. Other than property taxes, these major revenue sources saw a substantial decrease beginning in 2020 due to the nationwide COVID-19 pandemic as economic activity in the City reduced rapidly but has moved toward recovery. In 2021, the lower revenue was partially offset by a \$1 million federal grant related to the pandemic. Fiscal year revenue in 2021 and 2022 each included nearly a \$1.7 million of one-time federal grant revenue. The 2023 budget projects resume normal operating activity predict recovered revenue streams in almost all areas.

Beginning in 2021, this fund also reflected a change in how inter-fund transfers are recorded related to annual contributions into the Equipment Replacement Fund (ERF). Through 2020, General Fund activity included a transfer-in (included in Other Financing Sources) from the Capital Improvement Fund for contributions related to items meeting the higher definition of a capital asset, and departmental transfers-out (included in Other Financing Uses) to the ERF for total annual contributions. Beginning in 2021, the total contributions no longer flow through the General Fund but instead are recorded as transfers-out within the Capital Improvement Fund and made directly to the ERF. General Fund funding of items meeting the lesser definition of a capital asset is still achieved by a corresponding reduction to the amount transferred from the Capital Improvement Fund to the General Fund to offset Public Works and Parks & Recreation operations costs.

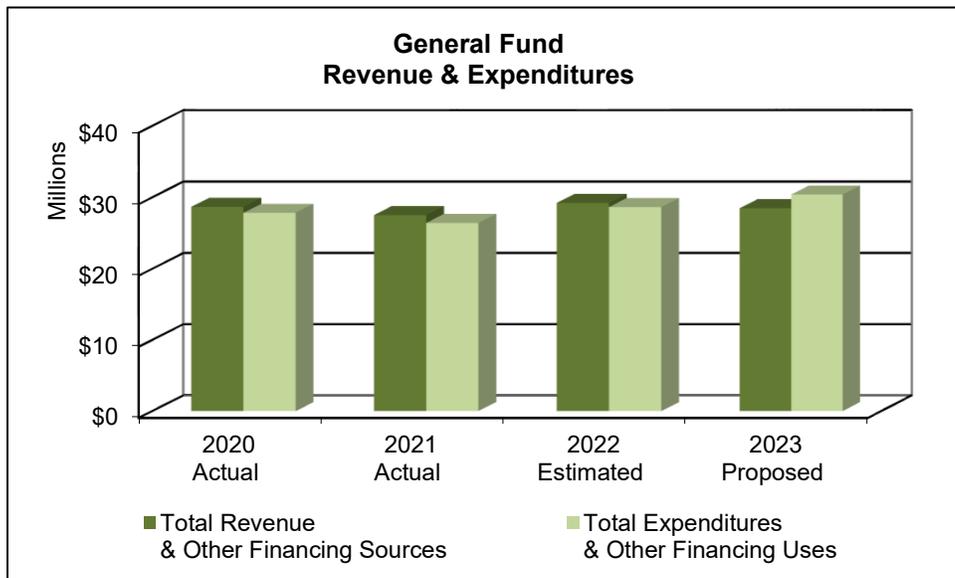
The graph below illustrates the changes in General Fund revenue & other financing sources and expenditures & other financing uses over a ten-year period.



General Fund Summary of Revenue and Expenditures FY 2020 - FY 2023

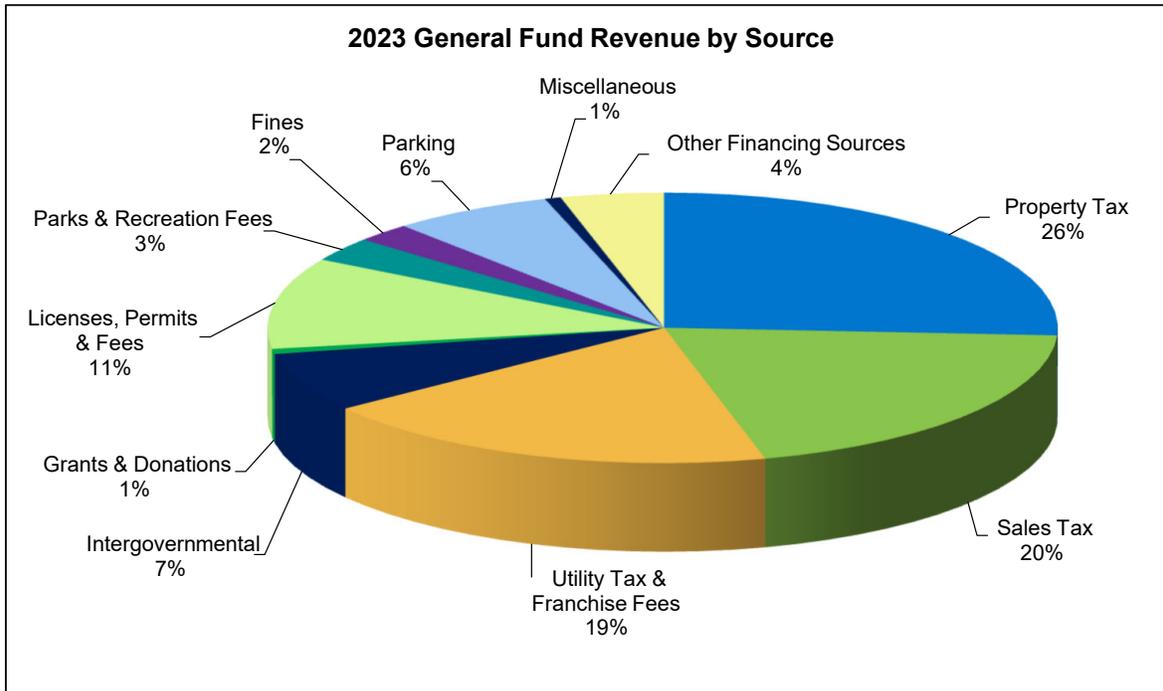
Fund 10	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$17,975,746	\$18,801,733	\$19,893,687	\$20,459,263
Revenue	25,725,557	26,574,361	28,180,026	27,302,162
Other Financing Sources	2,943,478	954,133	1,046,087	1,192,908
Total Revenue & Other Financing Sources	28,669,035	27,528,494	29,226,113	28,495,070
Expenditures	26,058,030	26,436,540	28,660,537	30,401,765
Other Financing Uses	1,785,018	0	0	0
Total Expenditures & Other Financing Uses	27,843,048	26,436,540	28,660,537	30,401,765
Surplus (Deficit)	825,987	1,091,954	565,576	(1,906,695)
Ending Fund Balance	\$18,801,733	\$19,893,687	\$20,459,263	\$18,552,568
% Fund Balance to Expenditures	72%	75%	71%	61%

After several years of a General Fund surplus, the City projects a deficit beginning in 2023, due to the rising cost of operations coupled with inflation. The City has maintained healthy reserves and has reduced expenditures without affecting City services to address these issues in the short-term.



General Fund Revenue Summary

Fund 10	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax	\$6,835,478	\$6,321,990	\$6,746,222	\$6,746,222	\$7,105,842	\$7,336,825	9%	3%
Sales Tax	4,402,006	4,884,104	4,973,312	4,973,312	5,394,170	5,663,878	14%	5%
Utility Tax & Franchise Fees	5,029,674	4,849,905	4,864,407	4,864,407	5,226,309	5,363,967	10%	3%
Intergovernmental	1,772,144	1,830,442	1,952,367	1,952,367	1,908,671	1,997,936	2%	5%
Grants & Donations	1,399,558	2,023,056	1,861,549	1,861,549	1,970,199	173,700	-91%	-91%
Licenses, Permits & Fees	3,320,546	3,065,061	3,042,694	3,042,694	2,996,858	3,092,064	2%	3%
Parks & Recreation Fees	330,932	689,233	737,315	737,315	722,628	816,930	11%	13%
Fines	518,379	631,221	605,200	605,200	619,060	644,207	6%	4%
Parking	1,750,570	1,736,967	1,745,050	1,745,050	1,912,672	1,857,426	6%	-3%
Interest Income	328,468	179,490	83,265	83,265	131,784	168,729	103%	28%
Miscellaneous	37,803	362,891	189,600	189,600	191,833	186,500	-2%	-3%
Total Revenue	25,725,557	26,574,361	26,800,981	26,800,981	28,180,026	27,302,162	2%	-3%
Other Financing Sources	2,943,478	954,133	990,229	990,229	1,046,087	1,192,908	20%	14%
Total Revenue & Other Financing Sources	\$28,669,035	\$27,528,494	\$27,791,210	\$27,791,210	\$29,226,113	\$28,495,070	3%	-100%



General Fund - Revenue

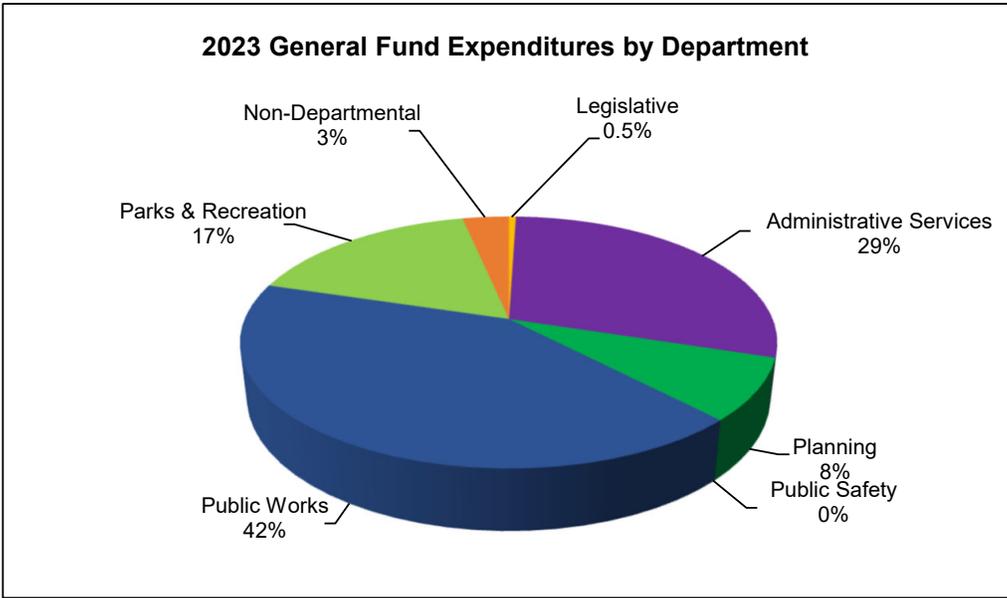
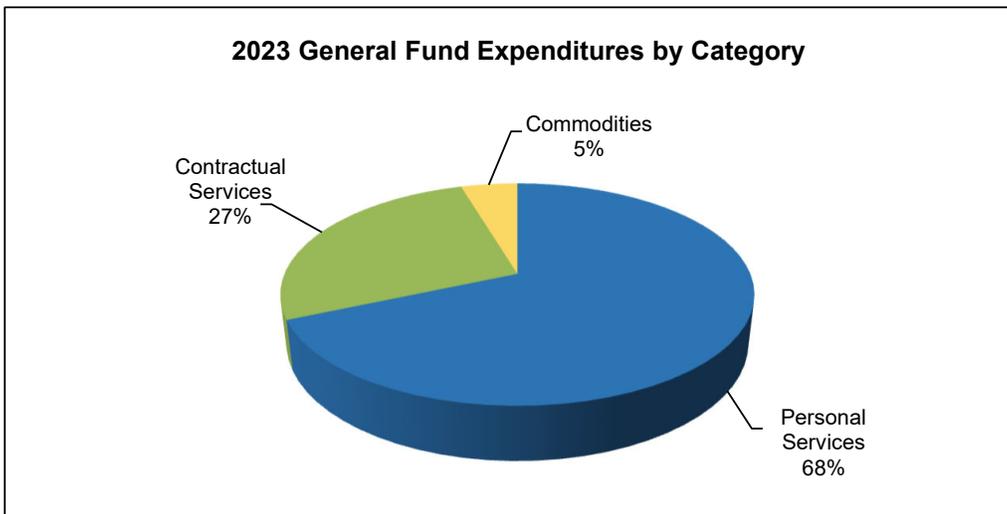
Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Property Tax</u>								
Real Property Tax	\$5,991,098	\$5,608,377	\$6,021,202	\$6,021,202	\$6,236,063	\$6,551,146	9%	5%
Personal Property Tax	579,677	595,350	611,020	611,020	630,071	671,679	10%	7%
Financial Institutions Tax	239,769	91,434	86,000	86,000	213,623	86,000	0%	-60%
Railroad & Other Utilities	24,934	26,830	28,000	28,000	26,085	28,000	0%	7%
Total Property Tax	6,835,478	6,321,990	6,746,222	6,746,222	7,105,842	7,336,825	9%	3%
<u>Sales Tax</u>								
City General Sales Tax	2,364,158	2,680,223	2,791,470	2,791,470	2,959,460	3,107,433	11%	5%
Fire Sales Tax	637,562	704,161	705,228	705,228	821,134	862,191	22%	5%
Public Safety Sales Tax	843,266	892,048	866,559	866,559	909,022	954,473	10%	5%
Local Option Sales Tax	557,019	607,673	610,055	610,055	704,554	739,781	21%	5%
Total Sales Tax	4,402,006	4,884,104	4,973,312	4,973,312	5,394,170	5,663,878	14%	5%
<u>Utility Tax & Franchise Fees</u>								
Electric	2,412,118	2,399,661	2,372,819	2,372,819	2,693,558	2,828,236	19%	5%
Gas	638,504	652,975	648,926	648,926	736,112	758,196	17%	3%
Water	394,823	411,545	416,555	416,555	470,043	493,545	18%	5%
Telephone	1,328,486	1,153,667	1,184,587	1,184,587	1,121,822	1,088,167	-8%	-3%
Cable Franchise Fees	255,743	232,058	241,520	241,520	204,774	195,823	-19%	-4%
Total Utility Tax & Franchise Fees	5,029,674	4,849,905	4,864,407	4,864,407	5,226,309	5,363,967	10%	3%
<u>Intergovernmental</u>								
Gas Tax	406,380	426,007	488,469	488,469	452,203	469,491	-4%	4%
Cigarette Tax	100,844	100,490	100,500	100,500	100,532	100,500	0%	0%
Vehicle Fees	220,220	251,779	220,000	220,000	232,970	239,150	9%	3%
Other Intergovernmental	6,434	752	950	950	950	950	0%	0%
Staff Reimbursements	1,038,266	1,051,413	1,142,448	1,142,448	1,122,016	1,187,845	4%	6%
Total Intergovernmental	1,772,144	1,830,442	1,952,367	1,952,367	1,908,671	1,997,936	2%	5%
<u>Grants & Donations</u>								
Federal Grants	1,164,820	1,829,586	1,715,909	1,715,909	1,720,089	18,750	-99%	-99%
State & Local Grants	5,000	11,019	10,000	10,000	7,287	11,250	13%	54%
Donations	229,738	182,451	135,640	135,640	242,823	143,700	6%	-41%
Total Grants & Donations	1,399,558	2,023,056	1,861,549	1,861,549	1,970,199	173,700	-91%	-91%
<u>Licenses, Permits, & Fees</u>								
Business Licenses	495,941	423,244	481,000	481,000	460,547	462,389	-4%	0%
Liquor Licenses	41,438	41,343	39,100	39,100	42,376	40,000	2%	-6%
Other Licenses	5,280	5,320	5,000	5,000	5,200	5,400	8%	4%
Building Permits	1,460,149	1,218,094	1,181,200	1,181,200	1,187,950	1,211,000	3%	2%
Planning & Zoning Permits & Fees	119,787	147,810	125,490	125,490	94,700	91,350	-27%	-4%
Degradation Fees	102,708	175,995	75,000	75,000	55,000	50,000	-33%	-9%
Other Permits	94,856	76,435	91,300	91,300	145,100	118,460	30%	-18%
Service Fees	1,000,388	976,820	1,044,604	1,044,604	1,005,985	1,113,465	7%	11%
Total Licenses, Permits & Fees	3,320,546	3,065,061	3,042,694	3,042,694	2,996,858	3,092,064	2%	3%
<u>Parks & Recreation Fees</u>								
Aquatics	154,510	301,321	319,867	319,867	317,209	350,983	10%	11%
Ice Rink	2,928	0	0	0	0	0	0%	0%
Tennis	18,454	86,048	56,558	56,558	72,215	83,514	48%	16%

General Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Parks & Recreation Fees (Cont.)</u>								
Sports	16,665	226,248	257,625	257,625	247,604	278,132	8%	12%
Other Parks & Recreation Fees	138,376	75,616	103,265	103,265	85,600	104,301	1%	22%
Total Parks & Recreation Fees	330,932	689,233	737,315	737,315	722,628	816,930	11%	13%
<u>Fines</u>								
Parking Fines	432,888	529,047	502,000	502,000	475,134	502,000	0%	6%
Municipal Court Fines	58,210	71,233	76,000	76,000	114,000	110,000	45%	-4%
Court Costs	8,231	10,841	10,700	10,700	15,926	15,367	44%	-4%
False Alarms	19,050	20,100	16,500	16,500	14,000	16,840	2%	20%
Total Fines	518,379	631,221	605,200	605,200	619,060	644,207	6%	4%
<u>Parking</u>								
Parking Meters & Garages	1,430,878	1,370,198	1,505,050	1,505,050	1,491,229	1,421,896	-6%	-5%
Parking Agreements	157,692	132,600	170,000	170,000	156,508	144,980	-15%	-7%
Parking Space Rentals	162,000	234,169	70,000	70,000	264,935	290,550	315%	10%
Total Parking	1,750,570	1,736,967	1,745,050	1,745,050	1,912,672	1,857,426	6%	-3%
<u>Interest Income</u>								
Interest on Investments	328,468	179,490	83,265	83,265	131,784	168,729	103%	28%
Total Interest Income	328,468	179,490	83,265	83,265	131,784	168,729	103%	28%
<u>Miscellaneous</u>								
Events	1,191	0	6,000	6,000	500	500	-92%	0%
Property Leases	0	96,000	96,000	96,000	96,000	100,500	5%	5%
Other Income	36,612	266,891	87,600	87,600	95,333	85,500	-2%	-10%
Total Miscellaneous	37,803	362,891	189,600	189,600	191,833	186,500	-2%	-3%
Total Revenue	25,725,557	26,574,361	26,800,981	26,800,981	28,180,026	27,302,162	2%	-3%
<u>Other Financing Sources</u>								
Sale of Assets General	2,329	726	600	600	0	600	0%	100%
Transfers-In	2,941,149	953,407	989,629	989,629	1,046,087	1,192,308	20%	14%
Total Other Financing Sources	2,943,478	954,133	990,229	990,229	1,046,087	1,192,908	20%	14%
Total Revenue & Other Financing Sources	\$28,669,035	\$27,528,494	\$27,791,210	\$27,791,210	\$29,226,113	\$28,495,070	3%	-3%

General Fund Expenditures Summary - By Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$18,522,097	\$18,641,468	\$20,006,114	\$19,915,674	\$20,022,386	\$20,663,311	3%	3%
Contractual Services	6,303,727	6,620,711	7,302,604	7,302,604	7,187,993	8,119,142	11%	13%
Commodities	1,079,696	1,089,336	1,164,344	1,216,644	1,394,236	1,389,780	19%	0%
Capital Outlay	152,510	85,025	76,501	76,501	55,922	229,532	200%	310%
Total Expenditures	26,058,030	26,436,540	28,549,563	28,511,423	28,660,537	30,401,765	6%	6%
Other Financing Uses	1,785,018	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$27,843,048	\$26,436,540	\$28,549,563	\$28,511,423	\$28,660,537	\$30,401,765	6%	6%



General Fund Expenditures Summary - By Program

Program	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Mayor & Board of Aldermen	\$71,740	\$81,300	\$73,791	\$73,791	\$63,212	\$83,365	13%	32%
City Manager	607,979	650,233	703,289	700,347	757,435	839,083	19%	11%
Economic Development	223,896	215,317	236,854	235,409	244,898	255,666	8%	4%
Events	147,827	98,362	263,731	263,459	216,535	272,444	3%	26%
Parking Control - Admin	237,905	224,562	234,559	233,197	239,071	244,814	4%	2%
Finance	714,098	741,401	779,857	775,649	785,712	789,756	1%	1%
Human Resources	265,952	246,182	293,207	292,010	277,121	377,988	29%	36%
Technology Services	1,521,539	1,365,326	1,467,499	1,462,005	1,499,892	1,769,156	21%	18%
Municipal Court	336,048	313,023	375,641	374,629	371,619	380,366	1%	2%
Planning & Development	1,065,025	991,404	1,052,360	1,046,044	987,262	1,334,874	27%	35%
Police	6,794,790	6,605,124	6,994,243	6,991,898	6,826,852	6,996,466	0%	2%
Fire	6,485,457	6,110,274	6,218,270	6,217,753	6,713,939	6,621,352	6%	-1%
Engineering	2,605,979	2,670,757	2,949,689	2,945,093	2,805,549	3,040,871	3%	8%
Street Maintenance	1,638,355	1,323,589	1,588,861	1,583,033	1,373,943	1,764,101	11%	28%
Facility Maintenance	798,915	681,908	740,003	738,558	725,493	764,833	3%	5%
Fleet Maintenance	557,368	495,222	554,617	553,003	825,500	627,418	13%	-24%
Parking Operations & Maint.	606,909	480,167	583,665	583,037	520,399	549,088	-6%	6%
Street Lighting	385,267	246,103	280,396	279,909	278,935	281,534	0%	1%
Parks & Recreation Admin.	605,040	581,791	673,887	670,141	700,081	665,744	-1%	-5%
Shaw Park Aquatic Center	301,337	352,536	373,463	373,463	380,301	431,365	16%	13%
Ice Rink	17,009	34,091	16,600	16,600	21,500	0	-100%	-100%
Tennis Center	22,929	35,649	29,525	29,525	44,050	53,300	81%	21%
Sports Programs	45,901	74,770	130,159	142,459	133,560	149,759	15%	12%
Park Operations	1,257,949	1,222,078	1,316,806	1,312,419	1,243,392	1,426,092	8%	15%
Clayton Community Foundation	98,381	85,563	102,558	101,959	98,768	122,411	19%	24%
Insurance	466,413	509,809	516,033	516,033	525,518	559,919	9%	7%
Total Expenditures	\$27,880,010	\$26,436,540	\$28,549,563	\$28,511,423	\$28,660,537	\$30,401,765	7%	6%

* Annual transfers out to capital funds for future asset replacement and for the repayment of an interfund advance are included in departmental expenditures in this schedule through 2020. The interfund advance was repaid in 2020, and beginning in 2021, contributions for future asset replacement are made directly from the Capital Improvement Fund, reducing the General Fund departmental budgets.

General Fund Expenditures Summary - By Type

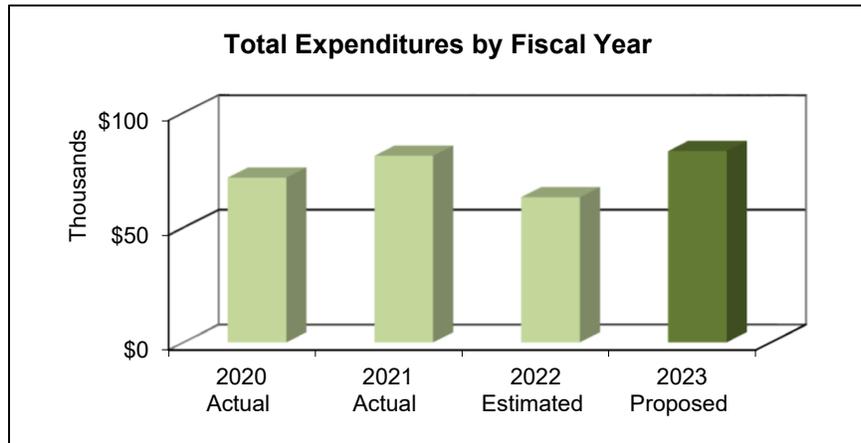
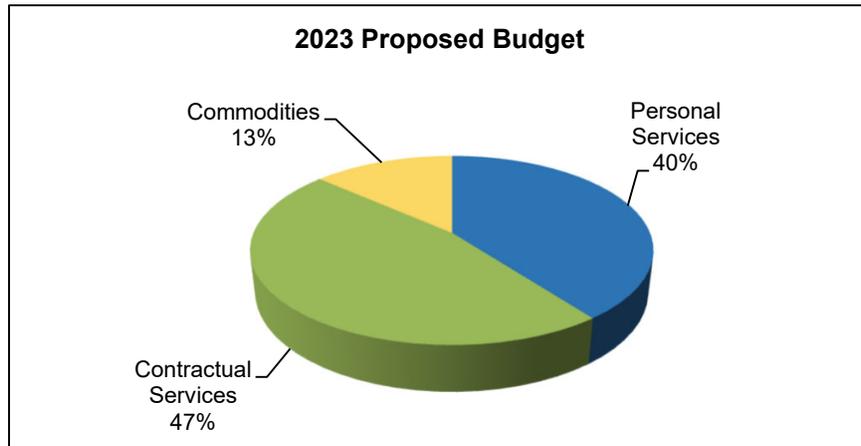
Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$12,666,051	\$12,501,347	\$13,556,285	\$13,516,285	\$13,375,226	\$13,905,615	3%	4%
Salaries - Part-Time	138,258	143,465	313,228	313,228	300,559	350,803	12%	17%
Overtime	641,874	760,088	622,692	622,692	1,011,512	765,752	23%	-24%
Other Compensation	167,762	178,976	235,589	235,589	238,071	187,540	-20%	-21%
Social Security & Medicare	995,928	990,577	1,124,170	1,124,170	1,076,685	1,152,804	3%	7%
Medical Benefits	1,545,215	1,572,067	1,777,927	1,777,927	1,665,398	2,001,740	13%	20%
Pension Benefits	1,596,384	1,645,152	1,473,991	1,423,551	1,448,007	1,231,978	-16%	-15%
Other Fringe Benefits	770,625	849,795	902,231	902,231	906,928	1,067,079	18%	18%
Total Personal Services	18,522,097	18,641,468	20,006,114	19,915,674	20,022,386	20,663,311	3%	3%
<u>Contractual Services</u>								
Postage	24,732	27,697	25,571	25,571	27,597	35,139	37%	27%
Utilities	692,977	705,619	793,470	793,470	751,784	732,540	-8%	-3%
Travel & Training	91,095	105,260	210,809	210,809	172,138	243,693	16%	42%
Printing & Photography	20,467	35,626	44,372	44,372	42,689	69,510	57%	63%
Dues & Memberships	38,016	34,981	40,432	40,432	37,380	37,830	-6%	1%
Advertising	11,364	10,604	11,077	11,077	11,047	12,775	15%	16%
Maintenance & Repair	321,608	398,001	419,691	419,691	459,395	474,342	13%	3%
Professional Services	195,889	140,588	145,825	145,825	125,493	471,010	223%	275%
Legal Services	188,278	199,159	202,604	202,604	194,500	202,604	0%	4%
Service Contracts	1,878,765	2,062,153	2,221,667	2,221,667	2,263,708	2,572,265	16%	14%
Sponsorship	0	0	1,000	1,000	0	0	-100%	0%
Medical Services	29,871	50,125	40,355	40,355	40,355	44,205	10%	10%
Banking & Credit Card Fees	154,350	160,434	226,754	226,754	167,043	181,814	-20%	9%
Rentals	27,433	20,017	3,855	3,855	5,581	6,655	73%	19%
Education Benefits	52,957	34,382	43,100	43,100	31,000	34,100	-21%	10%
Waste & Recycling	2,013,072	2,071,341	2,179,170	2,179,170	2,173,270	2,251,757	3%	4%
Events	91,463	49,664	157,609	157,609	119,384	165,584	5%	39%
Employee Relations	25,241	22,801	39,710	39,710	33,066	40,400	2%	22%
Insurance	446,147	492,261	495,533	495,533	532,563	542,919	10%	2%
Total Contractual Services	6,303,727	6,620,711	7,302,604	7,302,604	7,187,993	8,119,142	11%	13%
<u>Commodities</u>								
Office Supplies	53,189	57,870	61,130	61,130	57,770	55,342	-9%	-4%
Minor Supplies & Equipment	21,533	23,801	25,349	25,349	26,032	22,917	-10%	-12%
Agriculture Supplies General	45,045	36,703	43,000	43,000	43,000	48,000	12%	12%
Medical Supplies	75,738	48,153	46,250	46,250	46,443	46,500	1%	0%
Snow & Ice Control Materials	50,839	27,857	39,001	39,001	36,500	62,696	61%	72%
Recreation Supplies	12,756	18,979	17,472	29,772	30,000	33,235	90%	11%
Construction Materials	5,368	4,723	26,445	26,445	19,250	20,802	-21%	8%
Traffic Supplies	31,185	41,957	38,301	38,301	32,675	35,926	-6%	10%
Parking Supplies Meters	8,898	21,454	21,435	21,435	18,000	19,135	-11%	6%
Vehicle Parts	75,107	84,462	90,000	90,000	77,500	85,000	-6%	10%
Fuel and Lubricants	127,132	146,511	161,965	201,965	373,200	222,500	37%	-40%
Other Supplies & Materials	428,514	400,210	422,880	422,880	445,461	537,538	27%	21%

General Fund Expenditures Summary - By Type

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Commodities (Cont.)</u>								
Uniforms and Clothing	116,278	148,589	129,691	129,691	144,945	152,552	18%	5%
Meetings and Receptions	28,116	28,067	41,425	41,425	43,460	47,637	15%	10%
Total Commodities	1,079,696	1,089,336	1,164,344	1,216,644	1,394,236	1,389,780	19%	0%
<u>Capital Outlay</u>								
Equipment	16,222	6,425	0	0	0	77,574	100%	100%
Technology Projects	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Roadways and Parking Lots	38,390	48,369	40,000	40,000	39,422	56,000	40%	42%
Facility Improvements	22,986	8,650	23,501	23,501	3,500	29,001	23%	729%
Total Capital Outlay	152,510	85,025	76,501	76,501	55,922	229,532	200%	310%
Total Expenditures	26,058,030	26,436,540	28,549,563	28,511,423	28,660,537	30,401,765	6%	6%
<u>Other Financing Uses</u>								
Transfers-Out	1,821,980	0	0	0	0	0	0%	0%
Total Other Financing Uses	1,821,980	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$27,880,010	\$26,436,540	\$28,549,563	\$28,511,423	\$28,660,537	\$30,401,765	6%	6%

Legislative Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$32,007	\$33,088	\$33,089	\$33,089	\$26,877	\$33,080	0%	23%
Contractual Services	33,636	36,047	32,262	32,262	25,961	39,050	21%	50%
Commodities	6,097	12,165	8,440	8,440	10,374	11,235	33%	8%
Total Expenditures	\$71,740	\$81,300	\$73,791	\$73,791	\$63,212	\$83,365	13%	32%

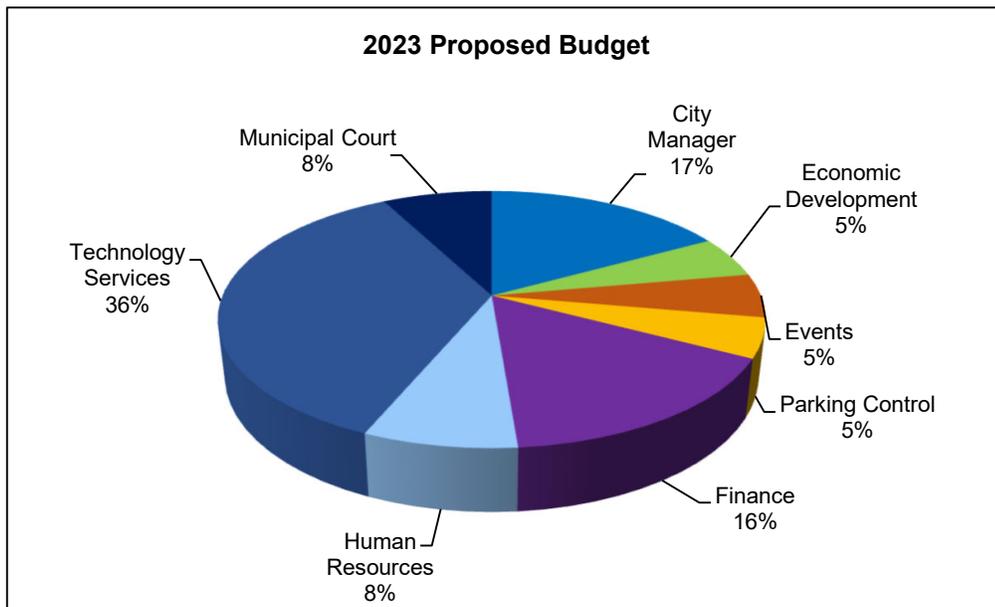


General Fund - Mayor & Board of Aldermen

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Part-Time	\$29,618	\$30,614	\$30,600	\$30,600	\$24,700	\$30,600	0%	24%
Social Security & Medicare	2,266	2,342	2,341	2,341	2,058	2,341	0%	14%
Other Fringe Benefits	124	132	148	148	119	139	-6%	17%
Total Personal Services	32,007	33,088	33,089	33,089	26,877	33,080	0%	23%
<u>Contractual Services</u>								
Postage	255	203	197	197	250	234	19%	-6%
Utilities	5,307	4,318	5,137	5,137	5,137	4,666	-9%	-9%
Travel & Training	517	1,564	2,548	2,548	1,997	3,020	19%	51%
Printing & Photography	135	388	3,400	3,400	450	500	-85%	11%
Dues & Memberships	10,639	7,164	7,450	7,450	7,586	7,550	1%	0%
Advertising	764	1,364	980	980	837	735	-25%	-12%
Professional Services	16,018	17,029	9,000	9,000	6,454	18,200	102%	182%
Service Contracts	0	4,016	3,550	3,550	3,250	4,145	17%	28%
Total Contractual Services	33,636	36,047	32,262	32,262	25,961	39,050	21%	50%
<u>Commodities</u>								
Office Supplies	911	1,281	500	500	500	470	-6%	-6%
Other Supplies and Materials	1,300	767	370	370	2,720	740	100%	-73%
Meetings and Receptions	3,886	10,117	7,570	7,570	7,154	10,025	32%	40%
Total Commodities	6,097	12,165	8,440	8,440	10,374	11,235	33%	8%
Total Expenditures	\$71,740	\$81,300	\$73,791	\$73,791	\$63,212	\$83,365	13%	32%

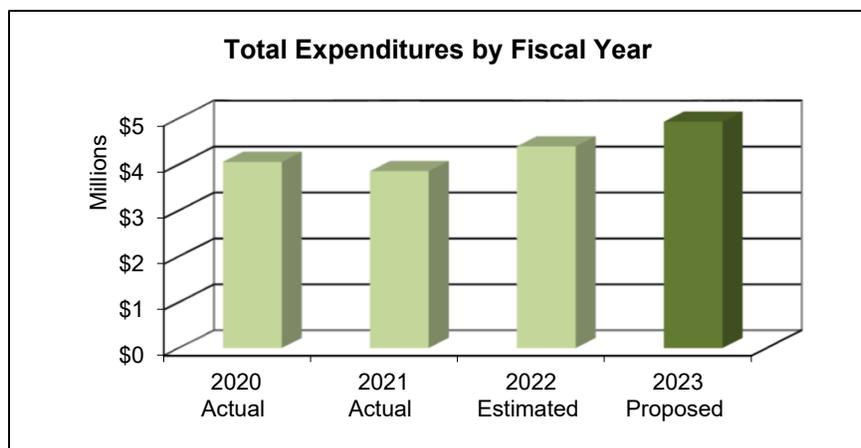
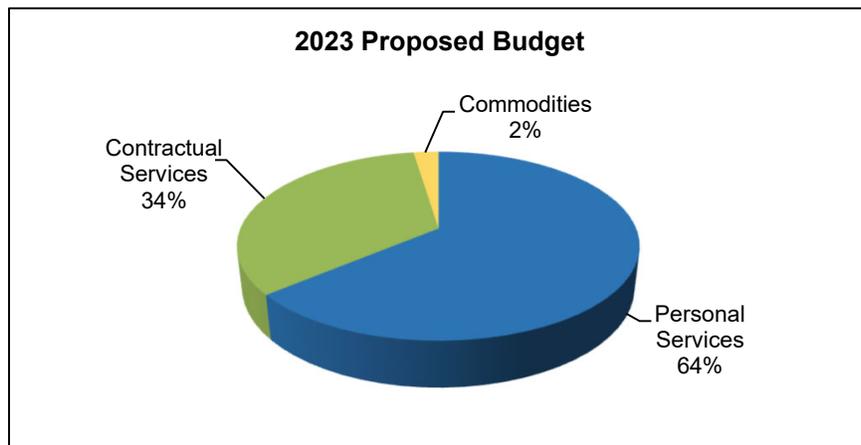
Administrative Services Summary of Expenditures by Program

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
City Manager	\$607,979	\$650,233	\$703,289	\$700,347	\$757,435	\$839,083	19%	11%
Economic Development	223,896	215,317	236,854	235,409	244,898	255,666	8%	4%
Events	147,827	98,362	263,731	263,459	216,535	272,444	3%	26%
Parking Control	237,905	224,562	234,559	233,197	239,071	244,814	4%	2%
Finance	714,098	741,401	779,857	775,649	785,712	789,756	1%	1%
Human Resources	265,952	246,182	293,207	292,010	277,121	377,988	29%	36%
Technology Services	1,521,539	1,365,326	1,467,499	1,462,005	1,499,892	1,769,156	21%	18%
Municipal Court	336,048	313,023	375,641	374,629	371,619	380,366	1%	2%
Total Administrative Services	\$4,055,245	\$3,854,405	\$4,354,637	\$4,336,705	\$4,392,283	\$4,929,274	13%	12%



Administrative Services Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$2,578,391	\$2,647,850	\$2,862,000	\$2,844,068	\$2,954,975	\$3,107,073	9%	5%
Contractual Services	1,073,669	1,127,648	1,387,897	1,387,897	1,336,712	1,638,977	18%	23%
Commodities	75,502	57,326	91,740	91,740	87,596	116,267	27%	33%
Capital Outlay	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Total Expenditures	3,802,475	3,854,405	4,354,637	4,336,705	4,392,283	4,929,274	13%	12%
Other Financing Uses	252,770	0	0	0	0	0	0%	0%
Total Administrative Services	\$4,055,245	\$3,854,405	\$4,354,637	\$4,336,705	\$4,392,283	\$4,929,274	13%	12%



General Fund - City Manager

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$263,592	\$290,360	\$329,674	\$329,674	\$376,092	\$391,296	19%	4%
Salaries - Part-Time	0	0	0	0	0	7,500	100%	100%
Other Compensation	14,243	23,015	22,681	22,681	23,560	23,109	2%	-2%
Social Security & Medicare	18,987	19,238	22,655	22,655	25,771	27,872	23%	8%
Medical Benefits	21,254	26,548	34,833	34,833	34,734	41,377	19%	19%
Pension Benefits	23,577	30,142	31,112	28,170	32,345	34,491	11%	7%
Other Fringe Benefits	2,621	3,333	3,067	3,067	3,208	4,712	54%	47%
Total Personal Services	344,273	392,637	444,021	441,079	495,710	530,357	19%	7%
<u>Contractual Services</u>								
Postage	8,573	13,777	7,405	7,405	9,271	14,160	91%	53%
Utilities	2,211	1,666	3,384	3,384	3,384	2,258	-33%	-33%
Travel & Training	13,030	4,162	16,737	16,737	16,708	22,384	34%	34%
Printing & Photography	7,806	16,236	13,189	13,189	16,150	25,404	93%	57%
Dues & Memberships	2,634	5,210	5,325	5,325	5,897	5,898	11%	0%
Maintenance & Repair	601	741	964	964	485	399	-59%	-18%
Professional Services	28,480	500	3,900	3,900	5,725	20,475	425%	258%
Legal Services	188,278	199,159	202,604	202,604	194,500	202,604	0%	4%
Service Contracts	8,783	15,400	3,155	3,155	6,780	8,960	184%	32%
Total Contractual Services	260,394	256,851	256,663	256,663	258,900	302,542	18%	17%
<u>Commodities</u>								
Office Supplies	401	334	655	655	825	4,184	539%	407%
Meetings and Receptions	2,124	411	1,950	1,950	2,000	2,000	3%	0%
Total Commodities	2,525	745	2,605	2,605	2,825	6,184	137%	119%
Total Expenditures	607,192	650,233	703,289	700,347	757,435	839,083	19%	11%
<u>Other Financing Uses</u>								
Transfers-Out	787	0	0	0	0	0	0%	0%
Total Other Financing Uses	787	0	0	0	0	0	0%	0%
Total Expenditures	\$607,979	\$650,233	\$703,289	\$700,347	\$757,435	\$839,083	19%	11%

General Fund - Economic Development

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$158,369	\$159,615	\$162,932	\$162,932	\$180,665	\$180,931	11%	0%
Social Security & Medicare	11,110	11,204	12,465	12,465	12,761	13,842	11%	8%
Medical Benefits	20,035	20,467	21,542	21,542	22,178	25,391	18%	14%
Pension Benefits	12,789	16,511	15,376	13,931	15,520	15,948	4%	3%
Other Fringe Benefits	2,140	2,346	1,726	1,726	1,803	2,623	52%	45%
Total Personal Services	204,444	210,143	214,041	212,596	232,927	238,735	12%	2%
<u>Contractual Services</u>								
Postage	1,635	83	250	250	75	75	-70%	0%
Utilities	1,770	1,112	1,355	1,355	1,304	1,215	-10%	-7%
Travel & Training	3,358	1,277	6,950	6,950	5,150	6,720	-3%	30%
Dues & Memberships	3,483	2,042	1,635	1,635	1,615	1,325	-19%	-18%
Advertising	4,650	0	5,000	5,000	1,500	3,000	-40%	100%
Maintenance & Repair	227	288	293	293	147	66	-77%	-55%
Sponsorship	0	0	1,000	1,000	0	0	-100%	0%
Total Contractual Services	15,124	4,802	16,483	16,483	9,791	12,401	-25%	27%
<u>Commodities</u>								
Office Supplies	405	373	1,105	1,105	1,098	805	-27%	-27%
Uniforms and Clothing	93	0	100	100	82	100	0%	22%
Meetings and Receptions	3,044	0	5,125	5,125	1,000	3,625	-29%	263%
Total Commodities	3,541	373	6,330	6,330	2,180	4,530	-28%	108%
Total Expenditures	223,109	215,317	236,854	235,409	244,898	255,666	8%	4%
<u>Other Financing Uses</u>								
Transfers-Out	787	0	0	0	0	0	0%	0%
Total Other Financing Uses	787	0	0	0	0	0	0%	0%
Total Expenditures	\$223,896	\$215,317	\$236,854	\$235,409	\$244,898	\$255,666	8%	4%

General Fund - Events

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$55,337	\$0	\$30,702	\$30,702	\$33,188	\$38,475	25%	16%
Overtime	0	47,332	70,667	70,667	71,404	71,404	1%	0%
Social Security & Medicare	3,951	3,605	7,755	7,755	3,097	8,406	8%	171%
Medical Benefits	7,026	1,086	7,173	7,173	3,542	3,556	-50%	0%
Pension Benefits	4,245	5,666	2,898	2,626	2,838	3,391	17%	20%
Other Fringe Benefits	2,026	87	4,392	4,392	452	628	-86%	39%
Total Personal Services	72,584	57,776	123,587	123,315	114,521	125,860	2%	10%
<u>Contractual Services</u>								
Travel & Training	1,100	650	0	0	0	0	0%	0%
Dues & Memberships	600	600	560	560	630	0	-100%	-100%
Events	72,671	39,007	139,584	139,584	101,384	146,584	5%	45%
Total Contractual Services	74,372	40,257	140,144	140,144	102,014	146,584	5%	44%
<u>Commodities</u>								
Office Supplies	109	329	0	0	0	0	0%	0%
Total Commodities	109	329	0	0	0	0	0%	0%
Total Expenditures	147,064	98,362	263,731	263,459	216,535	272,444	3%	26%
<u>Other Financing Uses</u>								
Transfers-Out	763	0	0	0	0	0	0%	0%
Total Other Financing Uses	763	0	0	0	0	0	0%	0%
Total Expenditures	\$147,827	\$98,362	\$263,731	\$263,459	\$216,535	\$272,444	3%	26%

General Fund - Parking Control

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$147,780	\$150,326	\$153,637	\$153,637	\$159,216	\$157,818	3%	-1%
Overtime	0	474	500	500	500	1,307	161%	161%
Other Compensation	386	385	384	384	400	385	0%	-4%
Social Security & Medicare	10,414	10,857	11,821	11,821	11,614	12,203	3%	5%
Medical Benefits	32,653	28,427	27,096	27,096	27,960	31,826	17%	14%
Pension Benefits	11,656	15,550	14,498	13,136	13,703	13,911	-4%	2%
Other Fringe Benefits	9,369	10,476	10,472	10,472	10,783	12,812	22%	19%
Total Personal Services	212,258	216,494	218,409	217,047	224,176	230,262	5%	3%
<u>Contractual Services</u>								
Utilities	960	1,225	2,190	2,190	1,440	1,500	-32%	4%
Travel & Training	0	0	3,000	3,000	3,000	0	-100%	-100%
Printing & Photography	1,011	5,910	6,500	6,500	6,500	8,500	31%	31%
Dues & Memberships	0	0	750	750	695	695	-7%	0%
Total Contractual Services	1,972	7,135	12,440	12,440	11,635	10,695	-14%	-8%
<u>Commodities</u>								
Office Supplies	67	187	700	700	250	250	-64%	0%
Other Supplies and Materials	0	117	1,000	1,000	1,000	1,000	0%	0%
Uniforms and Clothing	869	629	2,010	2,010	2,010	2,607	30%	30%
Total Commodities	936	933	3,710	3,710	3,260	3,857	4%	18%
Total Expenditures	215,166	224,562	234,559	233,197	239,071	244,814	4%	2%
<u>Other Financing Uses</u>								
Transfers-Out	22,739	0	0	0	0	0	0%	0%
Total Other Financing Uses	22,739	0	0	0	0	0	0%	0%
Total Expenditures	\$237,905	\$224,562	\$234,559	\$233,197	\$239,071	\$244,814	4%	2%

Note: This program is moved within Administrative Services beginning in 2020. It was previously located under Police.

General Fund - Finance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$451,535	\$458,564	\$474,756	\$474,756	\$482,524	\$468,405	-1%	-3%
Salaries - Part-Time	0	0	0	0	5,000	0	0%	-100%
Overtime	2,583	1,191	2,000	2,000	2,000	2,500	25%	25%
Other Compensation	4,022	4,011	4,001	4,001	4,712	5,001	25%	6%
Social Security & Medicare	32,903	33,117	36,609	36,609	36,002	36,407	-1%	1%
Medical Benefits	54,760	57,730	58,065	58,065	60,035	71,755	24%	20%
Pension Benefits	36,108	47,429	44,804	40,596	39,090	41,287	-8%	6%
Other Fringe Benefits	6,469	6,751	4,985	4,985	4,914	7,269	46%	48%
Total Personal Services	588,379	608,793	625,219	621,011	634,277	632,624	1%	0%
<u>Contractual Services</u>								
Postage	3,328	3,489	3,808	3,808	3,942	3,430	-10%	-13%
Utilities	2,146	1,338	2,630	2,630	2,938	880	-67%	-70%
Travel & Training	2,180	5,309	9,512	9,512	6,202	17,214	81%	178%
Printing & Photography	3,202	3,339	5,020	5,020	4,611	4,210	-16%	-9%
Dues & Memberships	1,042	853	1,495	1,495	1,050	1,265	-15%	20%
Maintenance & Repair	4,167	4,683	4,910	4,910	1,858	3,687	-25%	98%
Professional Services	39,955	52,550	54,175	54,175	62,828	54,185	0%	-14%
Service Contracts	35,126	41,202	45,895	45,895	44,137	50,030	9%	13%
Banking and Credit Card Fees	17,030	14,804	17,258	17,258	14,715	14,995	-13%	2%
Rentals	538	538	555	555	538	555	0%	3%
Total Contractual Services	108,716	128,105	145,258	145,258	142,819	150,451	4%	5%
<u>Commodities</u>								
Office Supplies	5,760	4,277	7,450	7,450	4,348	5,675	-24%	31%
Other Supplies and Materials	0	0	1,020	1,020	994	150	-85%	-85%
Uniforms and Clothing	0	0	360	360	360	360	0%	0%
Meetings and Receptions	438	227	550	550	2,914	496	-10%	-83%
Total Commodities	6,198	4,504	9,380	9,380	8,616	6,681	-29%	-22%
Total Expenditures	703,292	741,401	779,857	775,649	785,712	789,756	1%	1%
<u>Other Financing Uses</u>								
Transfers-Out	10,806	0	0	0	0	0	0%	0%
Total Other Financing Uses	10,806	0	0	0	0	0	0%	0%
Total Expenditures	\$714,098	\$741,401	\$779,857	\$775,649	\$785,712	\$789,756	1%	1%

General Fund - Human Resources

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$125,790	\$127,457	\$134,981	\$134,981	\$136,640	\$154,869	15%	13%
Salaries - Part-Time	0	0	0	0	0	14,355	100%	100%
Overtime	0	504	500	500	500	0	-100%	-100%
Social Security & Medicare	9,366	9,379	10,365	10,365	9,938	12,946	25%	30%
Medical Benefits	13,917	14,617	18,071	18,071	17,175	21,288	18%	24%
Pension Benefits	10,128	13,180	12,739	11,542	12,647	13,651	7%	8%
Other Fringe Benefits	2,136	2,156	1,611	1,611	1,845	2,508	56%	36%
Total Personal Services	161,337	167,293	178,267	177,070	178,745	219,617	23%	23%
<u>Contractual Services</u>								
Postage	333	487	492	492	553	430	-13%	-22%
Utilities	1,099	930	1,271	1,271	1,271	893	-30%	-30%
Travel & Training	1,009	1,190	4,050	4,050	4,150	4,650	15%	12%
Printing & Photography	0	0	1,280	1,280	1,700	2,690	110%	58%
Dues & Memberships	1,935	1,964	1,970	1,970	1,940	1,969	0%	1%
Advertising	2,341	4,574	1,992	1,992	4,920	4,200	111%	-15%
Maintenance & Repair	426	762	935	935	366	399	-57%	9%
Professional Services	0	63	10,250	10,250	10,500	56,000	446%	433%
Service Contracts	13,541	11,311	9,175	9,175	8,195	8,325	-9%	2%
Education Benefits	52,957	34,382	43,100	43,100	31,000	34,100	-21%	10%
Employee Relations	25,241	22,801	39,710	39,710	33,066	40,400	2%	22%
Total Contractual Services	98,882	78,464	114,225	114,225	97,661	154,056	35%	58%
<u>Commodities</u>								
Office Supplies	387	404	400	400	400	2,700	575%	575%
Uniforms and Clothing	0	0	115	115	115	115	0%	0%
Meetings and Receptions	58	20	200	200	200	1,500	650%	650%
Total Commodities	445	424	715	715	715	4,315	503%	503%
Total Expenditures	260,665	246,182	293,207	292,010	277,121	377,988	29%	36%
<u>Other Financing Uses</u>								
Transfers-Out	5,287	0	0	0	0	0	0%	0%
Total Other Financing Uses	5,287	0	0	0	0	0	0%	0%
Total Expenditures	\$265,952	\$246,182	\$293,207	\$292,010	\$277,121	\$377,988	29%	36%

General Fund - Technology Services

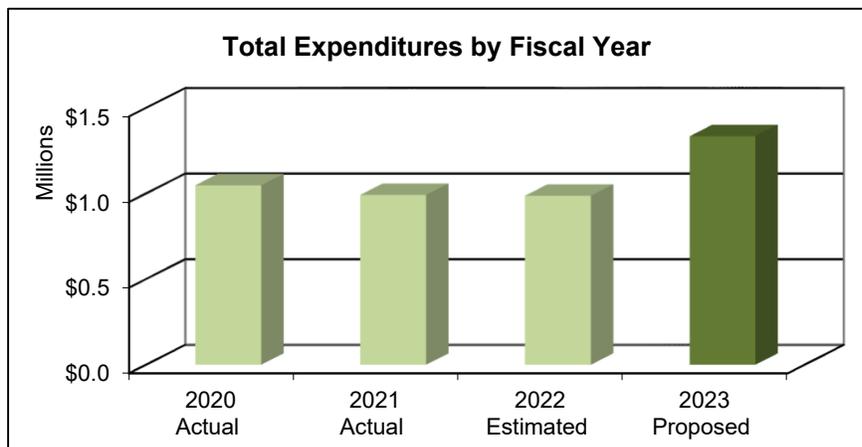
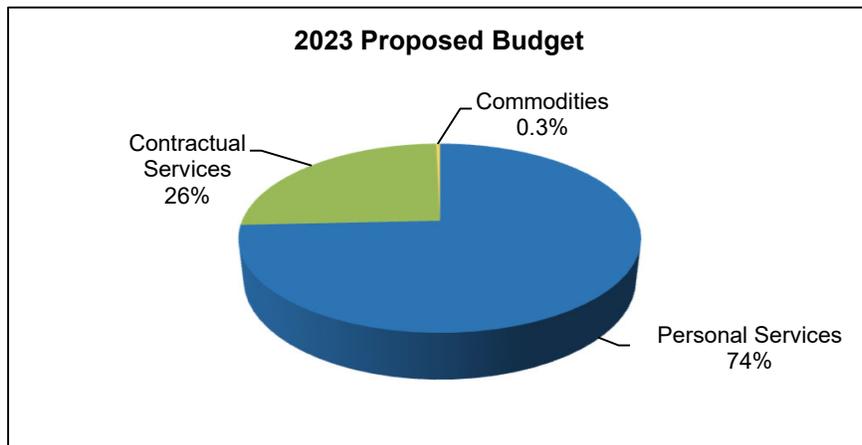
Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$581,660	\$606,254	\$619,703	\$619,703	\$639,418	\$650,865	5%	2%
Salaries - Part-Time	0	0	0	0	2,400	20,800	100%	767%
Overtime	688	397	600	600	600	800	33%	33%
Social Security & Medicare	41,885	43,814	47,597	47,597	45,837	51,445	8%	12%
Medical Benefits	88,319	88,020	92,954	92,954	96,257	105,994	14%	10%
Pension Benefits	46,454	62,951	58,481	52,987	53,626	57,370	-2%	7%
Other Fringe Benefits	10,028	10,192	7,412	7,412	7,495	11,047	49%	47%
Total Personal Services	769,035	811,627	826,747	821,253	845,633	898,320	9%	6%
<u>Contractual Services</u>								
Utilities	13,362	11,304	16,454	16,454	16,454	13,637	-17%	-17%
Travel & Training	5,592	16,342	27,520	27,520	25,513	39,575	44%	55%
Printing & Photography	0	140	0	0	0	0	0%	0%
Maintenance & Repair	135,005	160,159	189,439	189,439	193,583	209,031	10%	8%
Professional Services	0	169	0	0	0	0	0%	0%
Service Contracts	250,865	295,192	326,639	326,639	336,809	452,236	38%	34%
Total Contractual Services	404,824	483,307	560,052	560,052	572,359	714,479	28%	25%
<u>Commodities</u>								
Office Supplies	0	871	550	550	550	550	0%	0%
Other Supplies and Materials	59,651	46,818	65,300	65,300	66,500	86,800	33%	31%
Uniforms and Clothing	1,125	1,071	1,350	1,350	1,350	1,550	15%	15%
Meetings and Receptions	390	51	500	500	500	500	0%	0%
Total Commodities	61,166	48,811	67,700	67,700	68,900	89,400	32%	30%
<u>Capital Outlay</u>								
Technology Projects	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Total Capital Outlay	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Total Expenditures	1,309,938	1,365,326	1,467,499	1,462,005	1,499,892	1,769,156	21%	18%
<u>Other Financing Uses</u>								
Transfers-Out	211,601	0	0	0	0	0	0%	0%
Total Other Financing Uses	211,601	0	0	0	0	0	0%	0%
Total Expenditures	\$1,521,539	\$1,365,326	\$1,467,499	\$1,462,005	\$1,499,892	\$1,769,156	21%	18%

General Fund - Municipal Court

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$144,405	\$112,653	\$114,157	\$114,157	\$126,887	\$118,788	4%	-6%
Salaries - Part-Time	22,641	20,559	50,600	50,600	41,455	40,346	-20%	-3%
Overtime	6,155	2,325	15,000	15,000	9,500	15,450	3%	63%
Social Security & Medicare	12,700	9,728	13,752	13,752	12,847	13,356	-3%	4%
Medical Benefits	24,420	23,844	24,850	24,850	26,051	29,285	18%	12%
Pension Benefits	13,088	11,563	10,774	9,762	10,447	10,471	-3%	0%
Other Fringe Benefits	2,673	2,414	2,577	2,577	1,799	3,601	40%	100%
Total Personal Services	226,081	183,087	231,709	230,697	228,986	231,297	0%	1%
<u>Contractual Services</u>								
Postage	1,331	846	940	940	918	1,505	60%	64%
Utilities	1,493	993	2,014	2,014	2,014	879	-56%	-56%
Travel & Training	1,282	1,027	3,950	3,950	2,700	3,950	0%	46%
Printing & Photography	322	1,833	1,983	1,983	1,633	550	-72%	-66%
Dues & Memberships	300	800	990	990	740	990	0%	34%
Professional Services	600	65	2,200	2,200	240	1,300	-41%	442%
Service Contracts	89,526	104,676	111,030	111,030	112,081	116,194	5%	4%
Banking and Credit Card Fees	14,530	18,488	19,525	19,525	21,207	22,401	15%	6%
Total Contractual Services	109,385	128,728	142,632	142,632	141,533	147,769	4%	4%
<u>Commodities</u>								
Office Supplies	478	1,190	1,000	1,000	950	1,000	0%	5%
Uniforms and Clothing	0	0	150	150	0	150	0%	100%
Meetings and Receptions	104	18	150	150	150	150	0%	0%
Total Commodities	582	1,207	1,300	1,300	1,100	1,300	0%	18%
Total Expenditures	\$336,048	\$313,023	\$375,641	\$374,629	\$371,619	\$380,366	1%	2%

Planning & Development Services Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$919,723	\$886,114	\$967,059	\$960,743	\$916,512	\$991,657	3%	8%
Contractual Services	119,800	94,743	76,401	76,401	61,569	338,717	343%	450%
Commodities	8,674	10,547	8,900	8,900	9,181	4,500	-49%	-51%
Total Expenditures	1,048,197	991,404	1,052,360	1,046,044	987,262	1,334,874	27%	35%
Other Financing Uses	16,828	0	0	0	0	0	0%	0%
Total Planning & Development	\$1,065,025	\$991,404	\$1,052,360	\$1,046,044	\$987,262	\$1,334,874	27%	35%

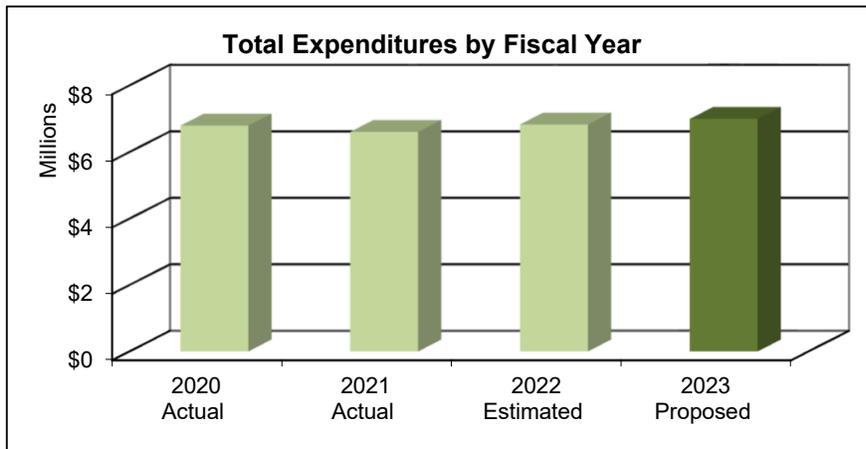
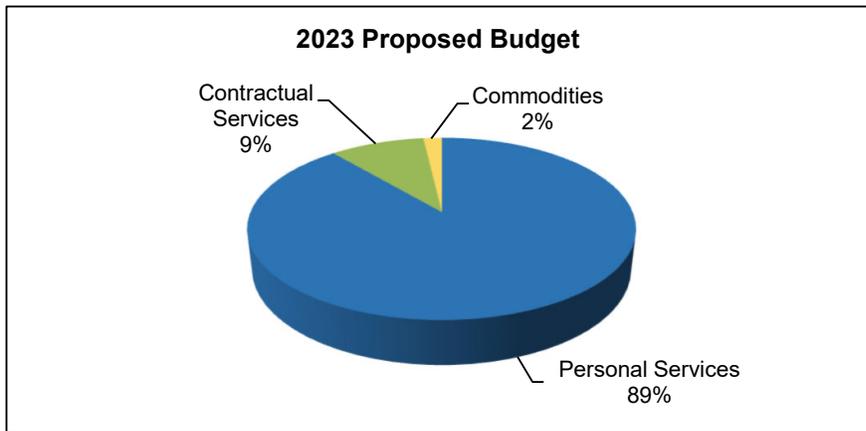


General Fund - Planning & Development Services

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$671,387	\$647,977	\$712,365	\$712,365	\$672,715	\$725,639	2%	8%
Overtime	10,760	4,863	9,500	9,500	25,000	9,500	0%	-62%
Other Compensation	1,207	538	0	0	0	0	0%	0%
Social Security & Medicare	49,950	48,018	55,223	55,223	52,172	56,239	2%	8%
Medical Benefits	97,152	85,743	92,245	92,245	79,426	101,803	10%	28%
Pension Benefits	59,526	70,326	67,227	60,911	57,476	63,962	-5%	11%
Other Fringe Benefits	29,741	28,648	30,499	30,499	29,723	34,514	13%	16%
Total Personal Services	919,723	886,114	967,059	960,743	916,512	991,657	3%	8%
<u>Contractual Services</u>								
Postage	3,439	3,412	2,804	2,804	2,740	2,679	-4%	-2%
Utilities	7,859	7,212	9,350	9,350	0	6,719	-28%	100%
Travel & Training	931	1,354	7,550	7,550	4,057	4,545	-40%	12%
Printing & Photography	1,278	709	1,300	1,300	895	705	-46%	-21%
Dues & Memberships	1,539	1,964	1,800	1,800	1,574	1,575	-13%	0%
Advertising	1,016	2,082	1,250	1,250	1,489	1,700	36%	14%
Maintenance & Repair	2,295	2,058	2,501	2,501	1,292	1,272	-49%	-2%
Professional Services	86,900	57,673	40,000	40,000	29,546	300,000	650%	915%
Service Contracts	0	0	0	0	1,345	780	100%	-42%
Banking and Credit Card Fees	14,543	18,279	9,846	9,846	18,631	18,742	90%	1%
Total Contractual Services	119,800	94,743	76,401	76,401	61,569	338,717	343%	450%
<u>Commodities</u>								
Office Supplies	6,787	9,640	6,500	6,500	7,144	2,800	-57%	-61%
Uniforms and Clothing	580	412	1,200	1,200	1,145	1,200	0%	5%
Meetings and Receptions	1,307	495	1,200	1,200	892	500	-58%	-44%
Total Commodities	8,674	10,547	8,900	8,900	9,181	4,500	-49%	-51%
Total Expenditures	1,048,197	991,404	1,052,360	1,046,044	987,262	1,334,874	27%	35%
<u>Other Financing Uses</u>								
Transfers-Out	16,828	0	0	0	0	0	0%	0%
Total Other Financing Uses	16,828	0	0	0	0	0	0%	0%
Total Expenditures	\$1,065,025	\$991,404	\$1,052,360	\$1,046,044	\$987,262	\$1,334,874	27%	35%

Police Department Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$5,940,550	\$5,970,950	\$6,299,792	\$6,297,447	\$6,136,251	\$6,212,014	-1%	1%
Contractual Services	550,594	524,010	581,365	581,365	578,326	655,871	13%	13%
Commodities	113,473	110,164	113,086	113,086	112,275	128,581	14%	15%
Total Expenditures	6,604,617	6,605,124	6,994,243	6,991,898	6,826,852	6,996,466	0%	2%
Other Financing Uses	190,173	0	0	0	0	0	0%	0%
Total Police Department	\$6,794,790	\$6,605,124	\$6,994,243	\$6,991,898	\$6,826,852	\$6,996,466	0%	2%

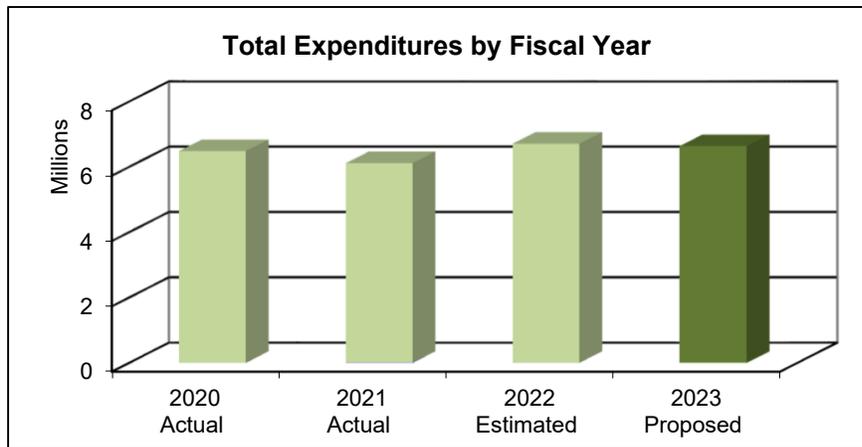
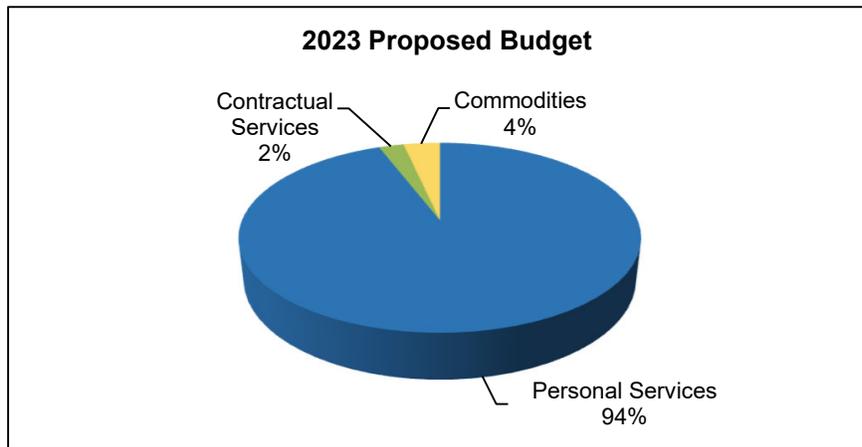


General Fund - Police

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$4,055,625	\$4,072,737	\$4,332,403	\$4,332,403	\$4,246,767	\$4,366,736	1%	3%
Salaries - Part-Time	20,516	20,448	28,801	28,801	20,344	22,763	-21%	12%
Overtime	148,406	137,431	134,000	134,000	141,000	145,000	8%	3%
Other Compensation	62,335	58,057	94,197	94,197	91,825	33,217	-65%	-64%
Social Security & Medicare	314,387	313,738	351,425	351,425	329,316	349,901	0%	6%
Medical Benefits	482,163	513,870	581,054	581,054	536,801	599,426	3%	12%
Pension Benefits	628,432	600,930	510,080	507,735	497,879	385,710	-24%	-23%
Other Fringe Benefits	228,687	253,740	267,832	267,832	272,319	309,261	15%	14%
Total Personal Services	5,940,550	5,970,950	6,299,792	6,297,447	6,136,251	6,212,014	-1%	1%
<u>Contractual Services</u>								
Postage	1,832	1,849	2,336	2,336	2,282	2,476	6%	9%
Utilities	28,692	25,021	36,200	36,200	36,200	27,543	-24%	-24%
Travel & Training	30,538	24,501	37,445	37,445	37,445	40,825	9%	9%
Printing & Photography	2,078	2,347	2,000	2,000	1,500	1,950	-3%	30%
Dues & Memberships	3,013	3,842	4,555	4,555	3,500	4,220	-7%	21%
Advertising	200	0	0	0	0	0	0%	0%
Maintenance & Repair	5,167	7,954	7,669	7,669	7,669	5,019	-35%	-35%
Professional Services	14,031	0	0	0	0	0	0%	0%
Service Contracts	462,473	454,189	486,430	486,430	485,000	569,608	17%	17%
Medical Services	2,571	4,306	4,730	4,730	4,730	4,230	-11%	-11%
Total Contractual Services	550,594	524,010	581,365	581,365	578,326	655,871	13%	13%
<u>Commodities</u>								
Office Supplies	13,678	15,013	14,000	14,000	14,000	14,000	0%	0%
Other Supplies and Materials	55,071	43,465	42,375	42,375	41,775	58,003	37%	39%
Uniforms and Clothing	36,392	44,579	48,211	48,211	48,000	48,078	0%	0%
Meetings and Receptions	8,331	7,107	8,500	8,500	8,500	8,500	0%	0%
Total Commodities	113,473	110,164	113,086	113,086	112,275	128,581	14%	15%
Total Expenditures	6,604,617	6,605,124	6,994,243	6,991,898	6,826,852	6,996,466	0%	2%
<u>Other Financing Uses</u>								
Transfers-Out	190,173	0	0	0	0	0	0%	0%
Total Other Financing Uses	190,173	0	0	0	0	0	0%	0%
Total Expenditures	\$6,794,790	\$6,605,124	\$6,994,243	\$6,991,898	\$6,826,852	\$6,996,466	0%	2%

Fire Department Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$5,652,885	\$5,779,654	\$5,894,037	\$5,893,520	\$6,385,786	\$6,216,700	5%	-3%
Contractual Services	116,981	128,719	153,975	153,975	128,720	158,331	3%	23%
Commodities	244,555	195,477	170,258	170,258	199,433	229,724	35%	15%
Capital Outlay	0	6,425	0	0	0	16,597	100%	100%
Total Expenditures	6,014,422	6,110,274	6,218,270	6,217,753	6,713,939	6,621,352	6%	-1%
Other Financing Uses	471,035	0	0	0	0	0	0%	0%
Total Fire Department	\$6,485,457	\$6,110,274	\$6,218,270	\$6,217,753	\$6,713,939	\$6,621,352	6%	-1%

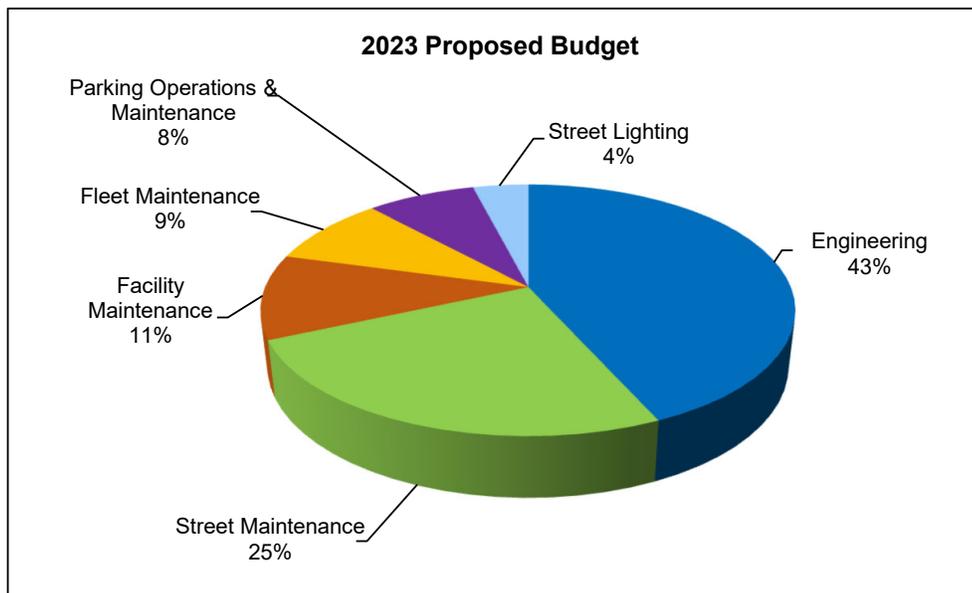


General Fund - Fire

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$3,599,590	\$3,591,078	\$3,859,260	\$3,859,260	\$3,902,800	\$3,958,957	3%	1%
Overtime	428,804	512,431	319,005	319,005	695,589	450,633	41%	-35%
Other Compensation	85,134	92,694	114,157	114,157	117,396	125,659	10%	7%
Social Security & Medicare	303,760	308,988	329,465	329,465	344,028	339,605	3%	-1%
Medical Benefits	376,506	387,905	424,317	424,317	442,111	514,132	21%	16%
Pension Benefits	538,436	510,556	457,646	457,129	460,525	354,425	-23%	-23%
Other Fringe Benefits	320,656	376,001	390,188	390,188	423,337	473,290	21%	12%
Total Personal Services	5,652,885	5,779,654	5,894,037	5,893,520	6,385,786	6,216,700	5%	-3%
<u>Contractual Services</u>								
Postage	364	433	570	570	870	551	-3%	-37%
Utilities	23,872	25,075	24,743	24,743	20,153	22,170	-10%	10%
Travel & Training	22,491	30,157	43,695	43,695	30,941	48,225	10%	56%
Printing & Photography	2,621	3,893	6,600	6,600	6,300	8,800	33%	40%
Dues & Memberships	6,365	4,425	5,255	5,255	5,264	5,385	2%	2%
Maintenance & Repair	15,132	7,171	16,462	16,462	14,068	15,000	-9%	7%
Professional Services	11,860	7,218	8,000	8,000	5,000	8,000	0%	60%
Service Contracts	6,976	4,527	13,025	13,025	10,499	10,225	-21%	-3%
Medical Services	27,300	45,819	35,625	35,625	35,625	39,975	12%	12%
Total Contractual Services	116,981	128,719	153,975	153,975	128,720	158,331	3%	23%
<u>Commodities</u>								
Office Supplies	13,599	8,220	12,840	12,840	12,840	11,840	-8%	-8%
Minor Supplies and Equipment	5,186	9,068	5,998	5,998	7,540	7,416	24%	-2%
Medical Supplies	74,255	45,153	44,000	44,000	44,000	44,000	0%	0%
Other Supplies and Materials	87,145	45,361	46,370	46,370	56,770	79,578	72%	40%
Uniforms and Clothing	61,274	84,779	57,000	57,000	73,433	79,940	40%	9%
Meetings and Receptions	3,096	2,895	4,050	4,050	4,850	6,950	72%	43%
Total Commodities	244,555	195,477	170,258	170,258	199,433	229,724	35%	15%
<u>Capital Outlay</u>								
Equipment	0	6,425	0	0	0	16,597	100%	100%
Total Capital Outlay	0	6,425	0	0	0	16,597	100%	100%
Total Expenditures	6,014,422	6,110,274	6,218,270	6,217,753	6,713,939	6,621,352	6%	-1%
<u>Other Financing Uses</u>								
Transfers-Out	471,035	0	0	0	0	0	0%	0%
Total Other Financing Uses	471,035	0	0	0	0	0	0%	0%
Total Expenditures	\$6,485,457	\$6,110,274	\$6,218,270	\$6,217,753	\$6,713,939	\$6,621,352	6%	-1%

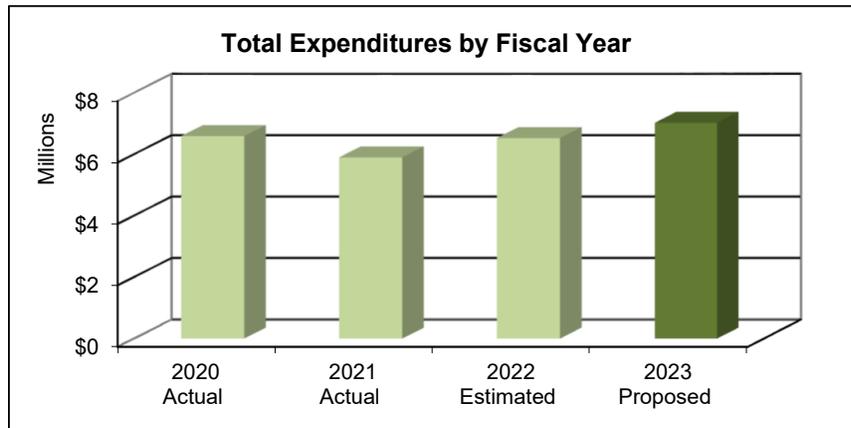
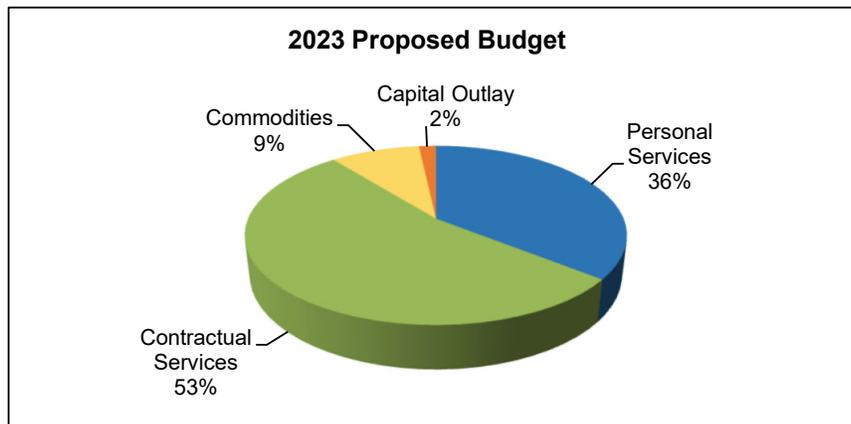
Public Works Summary of Expenditures by Program

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Engineering	\$2,605,979	\$2,670,757	\$2,949,689	\$2,945,093	\$2,805,549	\$3,040,871	3%	8%
Street Maintenance	1,638,355	1,323,589	1,588,861	1,583,033	1,373,943	1,764,101	11%	28%
Facility Maintenance	798,915	681,908	740,003	738,558	725,493	764,833	3%	5%
Fleet Maintenance	557,368	495,222	554,617	553,003	825,500	627,418	13%	-24%
Parking Operations & Maintenance	606,909	480,167	583,665	583,037	520,399	549,088	-6%	6%
Street Lighting	385,267	246,103	280,396	279,909	278,935	281,534	0%	1%
Total Public Works	\$6,592,793	\$5,897,746	\$6,697,231	\$6,682,633	\$6,529,819	\$7,027,845	5%	8%



Public Works Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$2,125,947	\$2,023,991	\$2,409,952	\$2,355,354	\$2,125,315	\$2,508,737	4%	18%
Contractual Services	3,278,074	3,326,807	3,666,655	3,666,655	3,622,305	3,763,798	3%	4%
Commodities	465,331	489,928	557,123	597,123	739,277	633,748	14%	-14%
Capital Outlay	71,840	57,019	63,501	63,501	42,922	121,562	91%	183%
Total Expenditures	5,941,191	5,897,746	6,697,231	6,682,633	6,529,819	7,027,845	5%	8%
Other Financing Uses	651,602	0	0	0	0	0	0%	0%
Total Public Works	\$6,592,793	\$5,897,746	\$6,697,231	\$6,682,633	\$6,529,819	\$7,027,845	5%	8%



General Fund - Engineering

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$408,265	\$416,633	\$518,351	\$518,351	\$434,472	\$531,075	2%	22%
Salaries - Part-Time	0	8,656	19,040	19,040	9,520	19,600	3%	106%
Overtime	1,929	883	3,862	3,862	1,000	4,047	5%	305%
Social Security & Medicare	30,071	31,539	41,406	41,406	31,957	42,437	2%	33%
Medical Benefits	42,377	47,126	63,385	63,385	50,881	76,689	21%	51%
Pension Benefits	42,392	47,426	48,917	44,321	47,426	46,811	-4%	-1%
Other Fringe Benefits	11,069	12,015	12,943	12,943	11,305	15,555	20%	38%
Total Personal Services	536,103	564,277	707,904	703,308	586,561	736,214	4%	26%
<u>Contractual Services</u>								
Postage	296	635	596	596	596	390	-35%	-35%
Utilities	17,151	16,108	19,992	19,992	19,992	16,691	-17%	-17%
Travel & Training	917	3,038	11,895	11,895	8,980	11,362	-4%	27%
Printing & Photography	162	53	400	400	300	251	-37%	-16%
Dues & Memberships	1,001	1,211	1,295	1,295	1,075	1,075	-17%	0%
Advertising	425	0	0	0	175	300	100%	71%
Maintenance & Repair	1,041	1,538	1,144	1,144	642	1,186	4%	85%
Professional Services	-4,836	5,127	17,800	17,800	5,200	12,350	-31%	138%
Service Contracts	2,427	4,065	4,168	4,168	4,168	4,168	0%	0%
Waste and Recycling	2,012,077	2,070,696	2,177,670	2,177,670	2,172,670	2,250,757	3%	4%
Total Contractual Services	2,030,660	2,102,471	2,234,960	2,234,960	2,213,798	2,298,530	3%	4%
<u>Commodities</u>								
Office Supplies	1,522	1,762	2,360	2,360	1,840	2,060	-13%	12%
Other Supplies and Materials	306	80	1,300	1,300	900	1,001	-23%	11%
Uniforms and Clothing	200	1,507	1,475	1,475	1,300	1,475	0%	13%
Meetings and Receptions	225	660	1,690	1,690	1,150	1,591	-6%	38%
Total Commodities	2,254	4,009	6,825	6,825	5,190	6,127	-10%	18%
Total Expenditures	2,569,017	2,670,757	2,949,689	2,945,093	2,805,549	3,040,871	3%	8%
<u>Other Financing Uses</u>								
Transfers-Out	36,962	0	0	0	0	0	0%	0%
Total Other Financing Uses	36,962	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$2,605,979	\$2,670,757	\$2,949,689	\$2,945,093	\$2,805,549	\$3,040,871	3%	8%

General Fund - Street Maintenance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$632,753	\$566,047	\$657,431	\$657,431	\$537,031	\$670,430	2%	25%
Salaries - Part-Time	0	0	26,880	26,880	26,880	27,720	3%	3%
Overtime	26,332	22,519	31,419	31,419	26,053	26,840	-15%	3%
Other Compensation	266	108	0	0	0	0	0%	0%
Social Security & Medicare	47,504	42,320	54,753	54,753	39,399	55,606	2%	41%
Medical Benefits	110,758	105,109	134,061	134,061	88,141	146,678	9%	66%
Pension Benefits	52,549	64,487	62,041	56,213	64,488	59,095	-5%	-8%
Other Fringe Benefits	63,360	63,448	75,734	75,734	57,725	87,709	16%	52%
Total Personal Services	933,521	864,037	1,042,319	1,036,491	839,717	1,074,078	3%	28%
<u>Contractual Services</u>								
Utilities	25,553	36,991	26,118	26,118	26,443	27,483	5%	4%
Travel & Training	543	5,168	9,620	9,620	7,600	9,592	0%	26%
Dues & Memberships	674	265	676	676	620	436	-36%	-30%
Advertising	0	115	175	175	446	190	9%	-57%
Maintenance & Repair	1,300	23,065	30,500	30,500	30,500	30,501	0%	0%
Service Contracts	213,443	216,609	278,261	278,261	278,000	341,221	23%	23%
Rentals	1,805	2,892	1,500	1,500	1,000	1,500	0%	50%
Waste and Recycling	995	645	1,500	1,500	600	1,000	-33%	67%
Total Contractual Services	244,313	285,749	348,350	348,350	345,209	411,923	18%	19%
<u>Commodities</u>								
Office Supplies	1,263	1,189	1,170	1,170	1,150	1,170	0%	2%
Minor Supplies and Equipment	7,351	7,033	7,051	7,051	7,000	7,200	2%	3%
Agriculture Supplies General	42,798	32,851	40,000	40,000	40,000	45,000	13%	13%
Medical Supplies	1,483	1,772	1,500	1,500	1,750	1,750	17%	0%
Snow and Ice Control Materials	50,839	27,857	39,001	39,001	36,500	62,696	61%	72%
Construction Materials	4,610	4,723	22,500	22,500	17,350	18,001	-20%	4%
Traffic Supplies	24,530	30,514	27,300	27,300	24,275	27,276	0%	12%
Other Supplies and Materials	5,405	9,156	10,000	10,000	10,000	12,376	24%	24%
Uniforms and Clothing	6,145	7,552	7,070	7,070	7,070	7,070	0%	0%
Meetings and Receptions	1,688	2,785	2,600	2,600	4,500	3,000	15%	-33%
Total Commodities	146,112	125,434	158,192	158,192	149,595	185,539	17%	24%
<u>Capital Outlay</u>								
Equipment	10,464	0	0	0	0	36,561	100%	100%
Roadways and Parking Lots	38,390	48,369	40,000	40,000	39,422	56,000	40%	42%
Total Capital Outlay	48,854	48,369	40,000	40,000	39,422	92,561	131%	135%
Total Expenditures	1,372,800	1,323,589	1,588,861	1,583,033	1,373,943	1,764,101	11%	28%
<u>Other Financing Uses</u>								
Transfers-Out	265,555	0	0	0	0	0	0%	0%
Total Other Financing Uses	265,555	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$1,638,355	\$1,323,589	\$1,588,861	\$1,583,033	\$1,373,943	\$1,764,101	11%	28%

General Fund - Facility Maintenance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$154,828	\$157,253	\$163,019	\$163,019	\$168,661	\$168,283	3%	0%
Salaries - Part-Time	5,358	7,544	9,520	9,520	9,520	9,800	3%	3%
Overtime	797	637	2,867	2,867	2,500	3,059	7%	22%
Social Security & Medicare	12,197	12,542	13,419	13,419	12,997	13,858	3%	7%
Medical Benefits	16,788	17,351	18,356	18,356	18,934	21,330	16%	13%
Pension Benefits	12,569	16,338	15,384	13,939	16,338	14,833	-4%	-9%
Other Fringe Benefits	9,360	10,380	11,149	11,149	10,891	13,380	20%	23%
Total Personal Services	211,896	222,043	233,715	232,270	239,841	244,543	5%	2%
<u>Contractual Services</u>								
Utilities	197,648	212,797	240,800	240,800	216,000	222,720	-8%	3%
Travel & Training	552	1,905	5,492	5,492	2,900	4,381	-20%	51%
Dues & Memberships	369	369	581	581	394	395	-32%	0%
Maintenance & Repair	91,345	95,122	90,961	90,961	112,500	131,778	45%	17%
Service Contracts	84,978	88,812	102,258	102,258	103,008	108,820	6%	6%
Total Contractual Services	374,893	399,005	440,092	440,092	434,802	468,094	6%	8%
<u>Commodities</u>								
Minor Supplies and Equipment	2,677	1,522	2,500	2,500	2,350	2,500	0%	6%
Medical Supplies	0	0	150	150	100	150	0%	50%
Other Supplies and Materials	44,899	51,200	39,110	39,110	44,850	39,110	0%	-13%
Uniforms and Clothing	1,692	1,176	1,795	1,795	1,350	1,795	0%	33%
Meetings and Receptions	2,192	1,588	2,640	2,640	2,200	2,640	0%	20%
Total Commodities	51,460	55,486	46,195	46,195	50,850	46,195	0%	-9%
<u>Capital Outlay</u>								
Facility Improvements	22,986	5,374	20,001	20,001	0	6,001	-70%	100%
Total Capital Outlay	22,986	5,374	20,001	20,001	0	6,001	-70%	100%
Total Expenditures	661,234	681,908	740,003	738,558	725,493	764,833	3%	5%
<u>Other Financing Uses</u>								
Transfers-Out	137,681	0	0	0	0	0	0%	0%
Total Other Financing Uses	137,681	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$798,915	\$681,908	\$740,003	\$738,558	\$725,493	\$764,833	3%	5%

General Fund - Fleet Maintenance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$191,017	\$153,335	\$182,072	\$142,072	\$176,805	\$182,644	0%	3%
Salaries - Part-Time	0	0	0	0	22,680	0	0%	-100%
Overtime	402	478	1,870	1,870	5,000	1,880	1%	-62%
Social Security & Medicare	14,746	11,872	14,263	14,263	12,078	14,308	0%	18%
Medical Benefits	13,201	11,953	14,737	14,737	21,934	30,541	107%	39%
Pension Benefits	15,551	20,179	17,182	15,568	17,048	16,099	-6%	-6%
Other Fringe Benefits	8,144	7,162	8,877	8,877	9,193	10,250	15%	11%
Total Personal Services	243,060	204,980	239,001	197,387	264,738	255,722	7%	-3%
<u>Contractual Services</u>								
Travel & Training	337	666	5,600	5,600	3,500	5,250	-6%	50%
Dues & Memberships	499	499	500	500	500	500	0%	0%
Maintenance & Repair	46,582	44,931	36,510	36,510	63,650	37,510	3%	-41%
Service Contracts	6,311	5,456	12,386	12,386	8,725	12,386	0%	42%
Deductibles and Losses	0	0	0	0	25,045	0	0%	-100%
Total Contractual Services	53,729	51,552	54,996	54,996	101,420	55,646	1%	-45%
<u>Commodities</u>								
Office Supplies	347	66	300	300	275	300	0%	9%
Minor Supplies and Equipment	3,773	3,806	3,500	3,500	3,492	3,500	0%	0%
Medical Supplies	0	617	350	350	343	350	0%	2%
Vehicle Parts	75,107	84,462	90,000	90,000	77,500	85,000	-6%	10%
Fuel and Lubricants	127,132	146,511	161,965	201,965	373,200	222,500	37%	-40%
Other Supplies and Materials	4,764	2,651	3,650	3,650	3,652	3,650	0%	0%
Uniforms and Clothing	762	531	855	855	730	750	-12%	3%
Meetings and Receptions	0	47	0	0	150	0	0%	-100%
Total Commodities	211,885	238,690	260,620	300,620	459,342	316,050	21%	-31%
Total Expenditures	508,674	495,222	554,617	553,003	825,500	627,418	13%	-24%
<u>Other Financing Uses</u>								
Transfers-Out	48,694	0	0	0	0	0	0%	0%
Total Other Financing Uses	48,694	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$557,368	\$495,222	\$554,617	\$553,003	\$825,500	\$627,418	13%	-24%

General Fund - Parking Operations & Maintenance

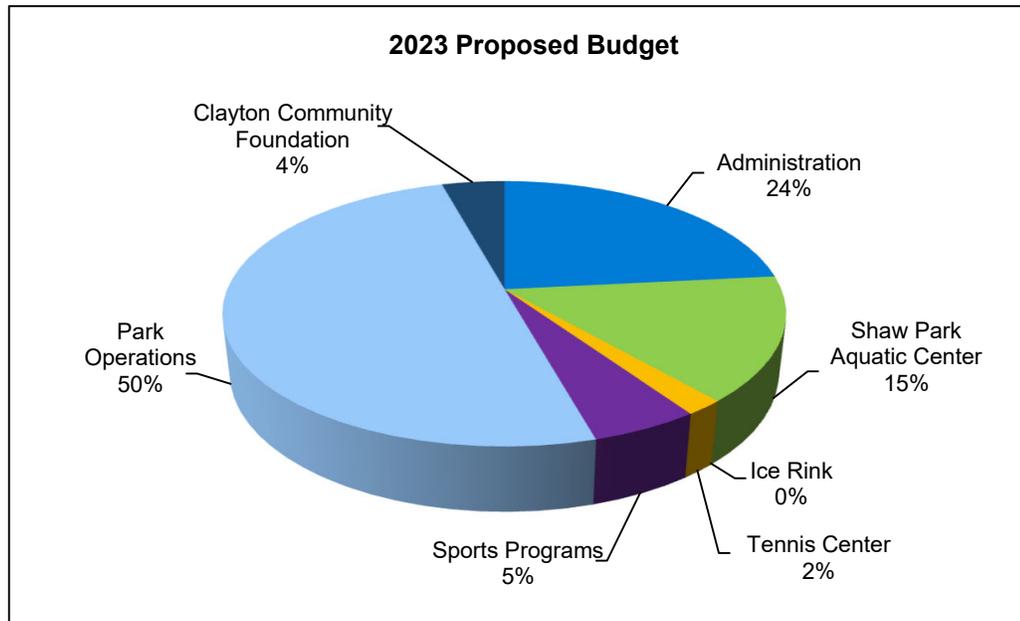
Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$68,841	\$69,087	\$70,794	\$70,794	\$73,453	\$72,639	3%	-1%
Salaries - Part-Time	0	0	8,960	8,960	8,960	9,240	3%	3%
Overtime	1,547	2,183	2,568	2,568	3,000	2,645	3%	-12%
Other Compensation	169	169	169	169	178	169	0%	-5%
Social Security & Medicare	5,285	5,391	6,311	6,311	5,734	6,479	3%	13%
Medical Benefits	7,485	5,653	6,119	6,119	6,237	7,111	16%	14%
Pension Benefits	5,566	7,174	6,681	6,053	7,174	6,403	-4%	-11%
Other Fringe Benefits	3,489	3,870	4,825	4,825	587	5,781	20%	885%
Total Personal Services	92,383	93,526	106,427	105,799	105,323	110,467	4%	5%
<u>Contractual Services</u>								
Utilities	2,295	1,131	3,870	3,870	1,252	1,260	-67%	1%
Travel & Training	0	2,500	2,500	2,500	2,250	2,500	0%	11%
Printing & Photography	0	0	400	400	350	400	0%	14%
Maintenance & Repair	12	374	500	500	300	500	0%	67%
Service Contracts	316,968	257,099	277,156	277,156	287,000	279,140	1%	-3%
Banking and Credit Card Fees	95,454	90,201	158,781	158,781	95,624	105,085	-34%	10%
Rentals	24,000	4,000	0	0	0	0	0%	0%
Total Contractual Services	438,729	355,305	443,207	443,207	386,776	388,885	-12%	1%
<u>Commodities</u>								
Office Supplies	45	571	350	350	350	350	0%	0%
Minor Supplies and Equipment	1,457	786	800	800	750	800	0%	7%
Agriculture Supplies General	2,247	3,852	3,000	3,000	3,000	3,000	0%	0%
Construction Materials	758	0	3,445	3,445	1,800	2,301	-33%	28%
Traffic Supplies	50	3,379	1,001	1,001	400	650	-35%	63%
Parking Supplies Meters	8,898	19,026	21,435	21,435	18,000	19,135	-11%	6%
Uniforms and Clothing	543	446	500	500	500	500	0%	0%
Total Commodities	13,996	28,060	30,531	30,531	24,800	26,736	-12%	8%
<u>Capital Outlay</u>								
Facility Improvements	0	3,276	3,500	3,500	3,500	23,000	557%	557%
Total Capital Outlay	0	3,276	3,500	3,500	3,500	23,000	557%	557%
Total Expenditures	545,108	480,167	583,665	583,037	520,399	549,088	-6%	6%
<u>Other Financing Uses</u>								
Transfers-Out	61,801	0	0	0	0	0	0%	0%
Total Other Financing Uses	61,801	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$606,909	\$480,167	\$583,665	\$583,037	\$520,399	\$549,088	-6%	6%

General Fund - Street Lighting

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$72,006	\$46,196	\$54,944	\$54,944	\$56,937	\$59,034	7%	4%
Overtime	4,644	3,912	3,834	3,834	3,750	4,311	12%	15%
Social Security & Medicare	5,663	3,794	4,497	4,497	4,810	4,846	8%	1%
Medical Benefits	11,237	5,203	6,119	6,119	6,238	7,111	16%	14%
Pension Benefits	8,255	10,858	5,186	4,699	10,859	5,204	0%	-52%
Other Fringe Benefits	7,178	5,164	6,006	6,006	6,541	7,207	20%	10%
Total Personal Services	108,984	75,128	80,586	80,099	89,135	87,713	9%	-2%
<u>Contractual Services</u>								
Utilities	108,294	94,269	107,000	107,000	102,000	102,920	-4%	1%
Maintenance & Repair	3	500	500	500	300	300	-40%	0%
Service Contracts	27,454	37,957	37,550	37,550	38,000	37,500	0%	-1%
Total Contractual Services	135,750	132,726	145,050	145,050	140,300	140,720	-3%	0%
<u>Commodities</u>								
Minor Supplies and Equipment	1,089	1,585	5,500	5,500	4,900	1,501	-73%	-69%
Construction Materials	0	0	500	500	100	500	0%	400%
Traffic Supplies	6,606	8,064	10,000	10,000	8,000	8,000	-20%	0%
Other Supplies and Materials	31,929	28,599	38,760	38,760	36,500	43,100	11%	18%
Total Commodities	39,624	38,249	54,760	54,760	49,500	53,101	-3%	7%
Total Expenditures	284,358	246,103	280,396	279,909	278,935	281,534	0%	1%
<u>Other Financing Uses</u>								
Transfers-Out	100,909	0	0	0	0	0	0%	0%
Total Other Financing Uses	100,909	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$385,267	\$246,103	\$280,396	\$279,909	\$278,935	\$281,534	0%	1%

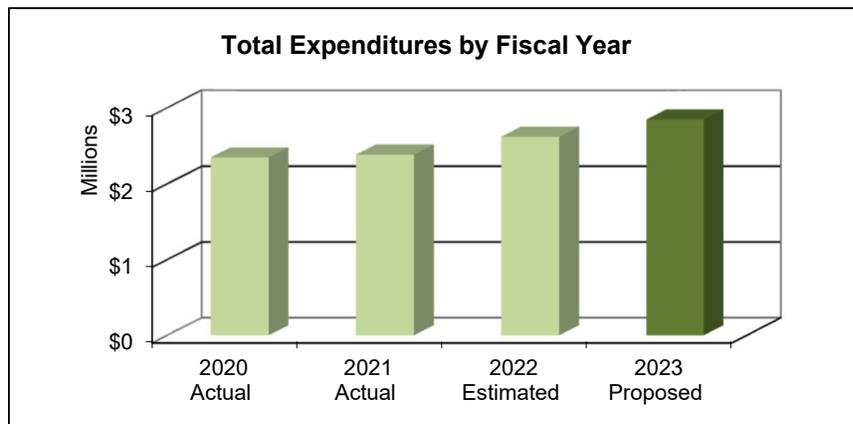
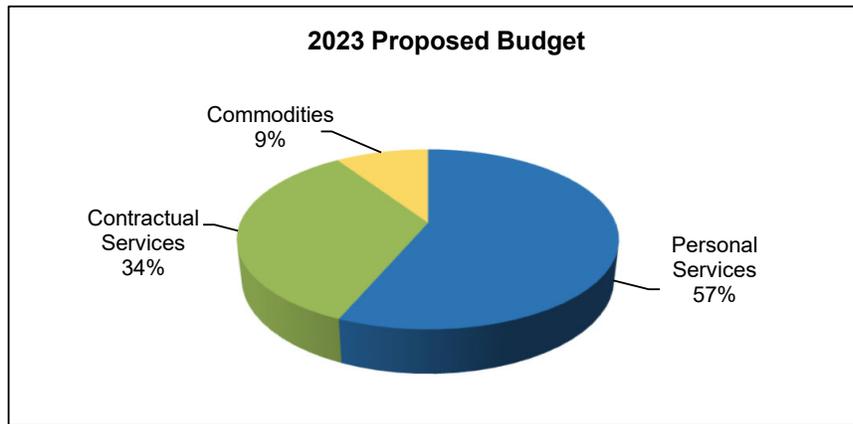
Parks & Recreation Summary of Expenditures by Program

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Administration	\$605,040	\$581,791	\$673,887	\$670,141	\$700,081	\$665,744	-1%	-5%
Shaw Park Aquatic Center	301,337	352,536	373,463	373,463	380,301	431,365	16%	13%
Ice Rink	17,009	34,091	16,600	16,600	21,500	0	-100%	-100%
Tennis Center	22,929	35,649	29,525	29,525	44,050	53,300	81%	21%
Sports Programs	45,901	74,770	130,159	142,459	133,560	149,759	15%	12%
Park Operations	1,257,949	1,222,078	1,316,806	1,312,419	1,243,392	1,426,092	8%	15%
Clayton Community Foundation	98,381	85,563	102,558	101,959	98,768	122,411	19%	24%
Total Parks & Recreation	\$2,348,547	\$2,386,478	\$2,642,998	\$2,646,566	\$2,621,652	\$2,848,670	8%	9%



Parks & Recreation Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$1,272,593	\$1,299,820	\$1,540,185	\$1,531,453	\$1,476,670	\$1,594,050	3%	8%
Contractual Services	664,558	872,929	888,016	888,016	908,882	964,479	9%	6%
Commodities	166,066	213,730	214,797	227,097	236,100	265,725	24%	13%
Capital Outlay	5,758	0	0	0	0	24,416	100%	100%
Total Expenditures	2,108,975	2,386,478	2,642,998	2,646,566	2,621,652	2,848,670	8%	9%
Other Financing Uses	239,572	0	0	0	0	0	0%	0%
Total Parks & Recreation	\$2,348,547	\$2,386,478	\$2,642,998	\$2,646,566	\$2,621,652	\$2,848,670	8%	9%



General Fund - Parks & Recreation Administration

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$401,938	\$384,152	\$422,571	\$422,571	\$465,626	\$419,330	-1%	-10%
Salaries - Part-Time	9,025	0	14,160	14,160	15,150	0	-100%	-100%
Overtime	2,839	2,091	5,000	5,000	3,000	3,000	-40%	0%
Social Security & Medicare	29,880	28,010	33,984	33,984	36,147	32,500	-4%	-10%
Medical Benefits	47,252	45,079	54,223	54,223	39,318	48,543	-10%	23%
Pension Benefits	33,275	39,641	39,879	36,133	39,879	36,962	-7%	-7%
Other Fringe Benefits	17,942	17,278	19,159	19,159	18,520	20,293	6%	10%
Total Personal Services	542,152	516,250	588,975	585,229	617,640	560,628	-5%	-9%
<u>Contractual Services</u>								
Postage	3,346	2,482	6,173	6,173	6,100	9,209	49%	51%
Utilities	2,411	2,051	1,950	1,950	2,850	2,700	38%	-5%
Travel & Training	3,862	3,726	5,545	5,545	5,545	12,000	116%	116%
Printing & Photography	1,800	778	2,300	2,300	2,300	15,550	576%	576%
Dues & Memberships	3,564	3,148	4,895	4,895	3,600	3,852	-21%	7%
Advertising	1,967	2,469	1,680	1,680	1,680	2,650	58%	58%
Maintenance & Repair	260	0	500	500	0	250	-50%	100%
Service Contracts	1,532	3,276	2,800	2,800	3,000	3,376	21%	13%
Banking and Credit Card Fees	12,792	18,663	21,344	21,344	16,866	20,591	-4%	22%
Events	18,844	10,657	18,025	18,025	18,000	19,000	5%	6%
Total Contractual Services	50,378	47,250	65,212	65,212	59,941	89,178	37%	49%
<u>Commodities</u>								
Office Supplies	7,341	12,163	11,250	11,250	11,250	7,188	-36%	-36%
Other Supplies and Materials	2,765	4,691	3,750	3,750	3,750	3,750	0%	0%
Uniforms and Clothing	207	335	1,600	1,600	1,600	1,040	-35%	-35%
Meetings and Receptions	926	1,101	3,100	3,100	5,900	3,960	28%	-33%
Total Commodities	11,239	18,290	19,700	19,700	22,500	15,938	-19%	-29%
Total Expenditures	603,769	581,791	673,887	670,141	700,081	665,744	-1%	-5%
<u>Other Financing Uses</u>								
Transfers-Out	1,271	0	0	0	0	0	0%	0%
Total Other Financing Uses	1,271	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$605,040	\$581,791	\$673,887	\$670,141	\$700,081	\$665,744	-1%	-5%

General Fund - Shaw Park Aquatic Center

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Part-Time	\$3,629	\$4,665	\$9,219	\$9,219	\$14,000	\$18,259	98%	30%
Social Security & Medicare	278	357	706	706	1,071	1,398	98%	30%
Other Fringe Benefits	233	86	469	469	380	928	98%	144%
Total Personal Services	4,140	5,108	10,394	10,394	15,451	20,585	98%	33%
<u>Contractual Services</u>								
Utilities	38,556	39,375	50,000	50,000	50,000	51,000	2%	2%
Maintenance & Repair	5,920	32,843	18,000	18,000	14,000	16,500	-8%	18%
Service Contracts	151,947	217,751	240,494	240,494	239,900	255,380	6%	6%
Total Contractual Services	196,423	289,969	308,494	308,494	303,900	322,880	5%	6%
<u>Commodities</u>								
Other Supplies and Materials	32,364	57,459	54,575	54,575	60,950	72,400	33%	19%
Total Commodities	32,364	57,459	54,575	54,575	60,950	72,400	33%	19%
<u>Capital Outlay</u>								
Equipment	0	0	0	0	0	15,500	100%	100%
Total Capital Outlay	0	0	0	0	0	15,500	100%	100%
Total Expenditures	232,927	352,536	373,463	373,463	380,301	431,365	16%	13%
<u>Other Financing Uses</u>								
Transfers-Out	68,410	0	0	0	0	0	0%	0%
Total Other Financing Uses	68,410	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$301,337	\$352,536	\$373,463	\$373,463	\$380,301	\$431,365	16%	13%

General Fund - Ice Rink

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Contractual Services</u>								
Utilities	\$14,052	\$34,091	\$16,600	\$16,600	\$21,500	\$0	-100%	-100%
Maintenance & Repair	730	0	0	0	0	0	0%	0%
Total Contractual Services	14,781	34,091	16,600	16,600	21,500	0	-100%	-100%
<u>Commodities</u>								
Other Supplies and Materials	2,228	0	0	0	0	0	0%	0%
Total Commodities	2,228	0	0	0	0	0	0%	0%
Total Expenditures	\$17,009	\$34,091	\$16,600	\$16,600	\$21,500	\$0	-100%	-100%

General Fund - Tennis Center

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Contractual Services</u>								
Maintenance & Repair	\$910	\$0	\$600	\$600	\$600	\$2,000	233%	233%
Service Contracts	217	34,212	26,525	26,525	41,250	48,750	84%	18%
Total Contractual Services	1,127	34,212	27,125	27,125	41,850	50,750	87%	21%
<u>Commodities</u>								
Other Supplies and Materials	866	1,436	2,400	2,400	2,200	2,550	6%	16%
Total Commodities	866	1,436	2,400	2,400	2,200	2,550	6%	16%
Total Expenditures	1,993	35,649	29,525	29,525	44,050	53,300	81%	21%
<u>Other Financing Uses</u>								
Transfers-Out	20,936	0	0	0	0	0	0%	0%
Total Other Financing Uses	20,936	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$22,929	\$35,649	\$29,525	\$29,525	\$44,050	\$53,300	81%	21%

General Fund - Sports Programs

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Part-Time	\$20,236	\$29,796	\$73,748	\$73,748	\$72,500	\$82,570	12%	14%
Social Security & Medicare	1,548	2,279	5,642	5,642	5,546	6,318	12%	14%
Other Fringe Benefits	1,578	1,003	3,747	3,747	2,073	4,195	12%	102%
Total Personal Services	23,362	33,079	83,137	83,137	80,119	93,083	12%	16%
<u>Contractual Services</u>								
Service Contracts	9,783	22,713	29,550	29,550	23,441	23,441	-21%	0%
Total Contractual Services	9,783	22,713	29,550	29,550	23,441	23,441	-21%	0%
<u>Commodities</u>								
Recreation Supplies	12,756	18,978	17,472	29,772	30,000	33,235	90%	11%
Total Commodities	12,756	18,978	17,472	29,772	30,000	33,235	90%	11%
Total Expenditures	\$45,901	\$74,770	\$130,159	\$142,459	\$133,560	\$149,759	15%	12%

General Fund - Park Operations

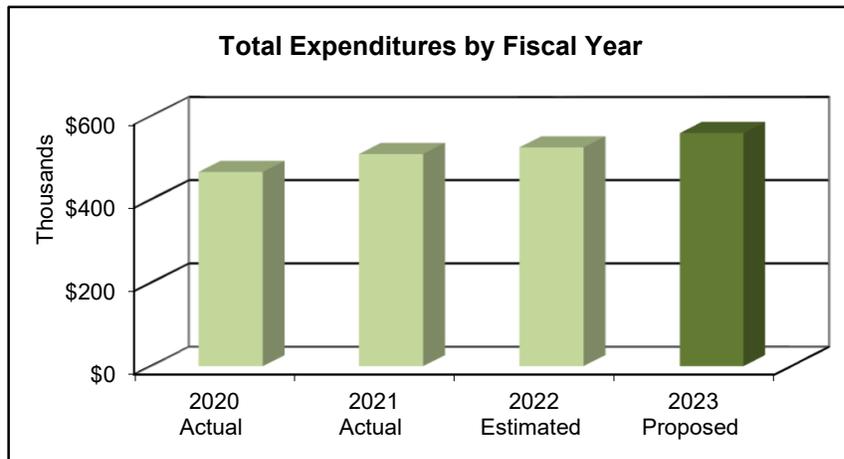
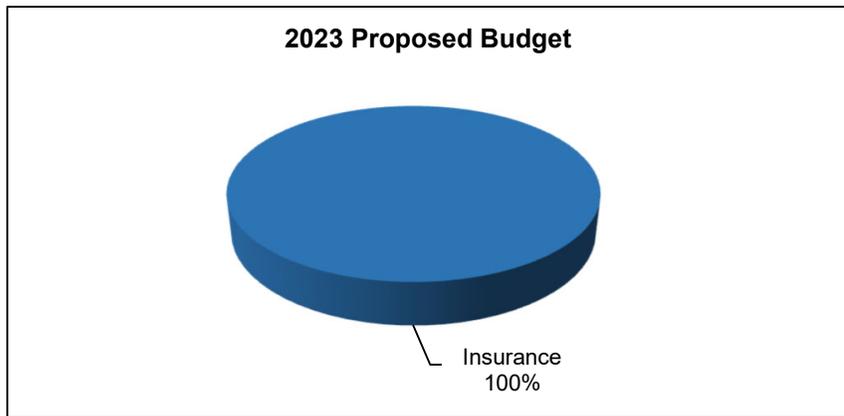
Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$422,931	\$425,768	\$494,889	\$494,889	\$435,862	\$519,942	5%	19%
Salaries - Part-Time	18,512	21,183	30,000	30,000	17,600	29,250	-3%	66%
Overtime	5,989	20,437	19,500	19,500	21,116	23,376	20%	11%
Social Security & Medicare	32,364	33,912	41,646	41,646	35,900	43,802	5%	22%
Medical Benefits	72,891	80,517	92,610	92,610	81,204	100,976	9%	24%
Pension Benefits	36,749	47,434	46,703	42,316	42,316	45,831	-2%	8%
Other Fringe Benefits	30,589	31,730	33,432	33,432	30,694	37,828	13%	23%
Total Personal Services	620,025	660,983	758,781	754,394	664,692	801,004	6%	21%
<u>Contractual Services</u>								
Utilities	197,499	187,845	221,452	221,452	221,452	224,446	1%	1%
Travel & Training	1,106	594	5,200	5,200	3,500	5,500	6%	57%
Dues & Memberships	360	625	700	700	700	700	0%	0%
Maintenance & Repair	10,486	15,811	17,303	17,303	17,435	18,944	9%	9%
Service Contracts	176,146	226,141	191,120	191,120	211,120	220,580	15%	4%
Rentals	1,090	12,587	1,800	1,800	4,043	4,600	156%	14%
Total Contractual Services	386,687	443,603	437,575	437,575	458,250	474,770	9%	4%
<u>Commodities</u>								
Medical Supplies	0	610	250	250	250	250	0%	0%
Other Supplies and Materials	89,856	110,838	112,900	112,900	112,900	133,330	18%	18%
Uniforms and Clothing	6,396	5,571	5,900	5,900	5,900	5,822	-1%	-1%
Meetings and Receptions	272	473	1,400	1,400	1,400	2,000	43%	43%
Total Commodities	96,524	117,492	120,450	120,450	120,450	141,402	17%	17%
<u>Capital Outlay</u>								
Equipment	5,758	0	0	0	0	8,916	100%	100%
Total Capital Outlay	5,758	0	0	0	0	8,916	100%	100%
Total Expenditures	1,108,994	1,222,078	1,316,806	1,312,419	1,243,392	1,426,092	8%	15%
<u>Other Financing Uses</u>								
Transfers-Out	148,955	0	0	0	0	0	0%	0%
Total Other Financing Uses	148,955	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$1,257,949	\$1,222,078	\$1,316,806	\$1,312,419	\$1,243,392	\$1,426,092	8%	15%

General Fund - Clayton Community Foundation

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$58,402	\$65,852	\$67,643	\$67,643	\$69,467	\$69,459	3%	0%
Salaries - Part-Time	8,723	0	11,700	11,700	9,850	18,000	54%	83%
Social Security & Medicare	4,715	4,533	6,070	6,070	5,605	6,691	10%	19%
Medical Benefits	5,022	5,819	6,119	6,119	6,241	16,928	177%	171%
Pension Benefits	5,039	6,812	6,383	5,784	6,383	6,123	-4%	-4%
Other Fringe Benefits	1,013	1,384	982	982	1,222	1,550	58%	27%
Total Personal Services	82,914	84,400	98,898	98,299	98,768	118,751	20%	20%
<u>Contractual Services</u>								
Utilities	747	766	960	960	0	960	0%	100%
Travel & Training	1,750	129	2,000	2,000	0	2,000	0%	100%
Professional Services	2,882	194	500	500	0	500	0%	100%
Total Contractual Services	5,379	1,090	3,460	3,460	0	3,460	0%	100%
<u>Commodities</u>								
Office Supplies	90	0	0	0	0	0	0%	0%
Other Supplies and Materials	9,963	0	0	0	0	0	0%	0%
Meetings and Receptions	35	74	200	200	0	200	0%	100%
Total Commodities	10,088	74	200	200	0	200	0%	100%
Total Expenditures	\$98,381	\$85,563	\$102,558	\$101,959	\$98,768	\$122,411	19%	24%

Non-Departmental Summary of Expenditures by Program

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Insurance	\$466,413	\$509,809	\$516,033	\$516,033	\$525,518	\$559,919	9%	7%
Total Non-Departmental	\$466,413	\$509,809	\$516,033	\$516,033	\$525,518	\$559,919	9%	7%



General Fund - Insurance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Contractual Services</u>								
Service Contracts	\$20,266	\$17,548	\$20,500	\$20,500	\$18,000	\$17,000	-17%	-6%
Premiums Property	156,784	165,513	178,681	178,681	184,301	202,721	13%	10%
Premiums General Liability	206,179	211,272	215,498	215,498	224,221	232,428	8%	4%
Other Insurance Premiums	46,753	55,657	59,854	59,854	60,397	66,270	11%	10%
Deductibles and Losses	36,432	59,819	41,500	41,500	38,599	41,500	0%	8%
Total Contractual Services	466,413	509,809	516,033	516,033	525,518	559,919	9%	7%
Total Expenditures	\$466,413	\$509,809	\$516,033	\$516,033	\$525,518	\$559,919	9%	7%

Sewer Lateral Fund

The Sewer Lateral Fund was established in 2001 by a voter approved fee of \$28 being assessed on certain residential properties. This fund was created to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines on all residential properties having six or fewer dwelling units.

Annual Reimbursements to Residents			
Fiscal Year	Number	Total Cost	Average Cost
2014	49	\$156,770	\$3,199
2015	33	\$98,320	\$2,979
2016	34	\$100,061	\$2,943
2017	42	\$125,721	\$2,993
2018	38	\$109,219	\$2,874
2019	49	\$146,140	\$2,982
2020	42	\$74,128	\$1,765
2021	38	\$74,083	\$1,950
2022 Estimated	29	\$57,183	\$1,997
2023 Proposed	40	\$80,000	\$2,000

Sewer Lateral Fund

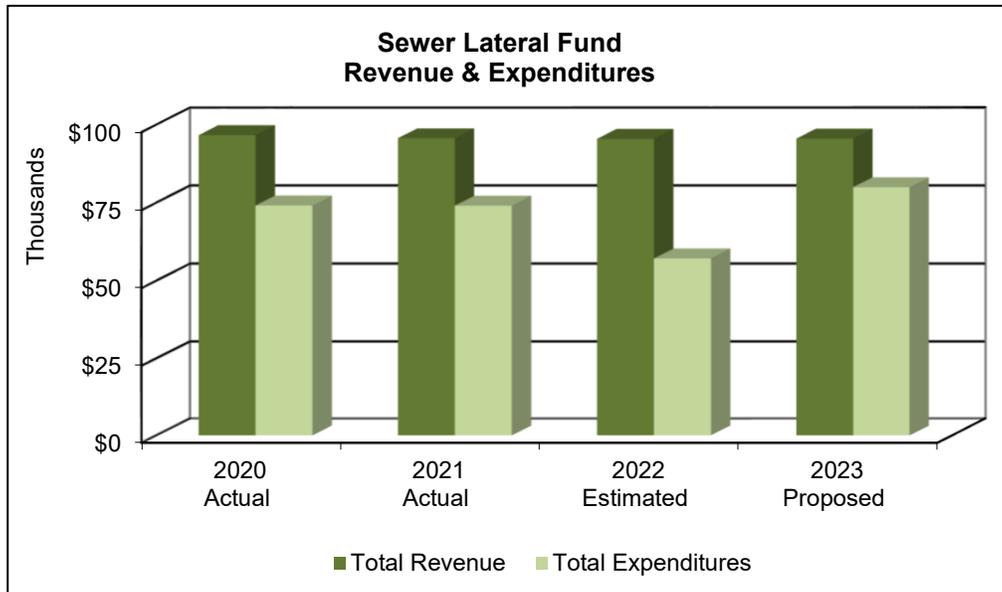
Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 20	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$30,163	\$52,709	\$74,306	\$112,641
Total Revenue	96,674	95,680	95,518	95,568
Total Expenditures	74,128	74,083	57,183	80,000
Surplus (Deficit)	22,546	21,597	38,335	15,568
Ending Fund Balance	\$52,709	\$74,306	\$112,641	\$128,209
% Fund Balance to Expenditures	71%	100%	197%	160%

This fund accounts for the annual fee paid by Clayton residents for properties with six or fewer dwelling units and for reimbursements to residents for sewer lateral repair costs.

The City has reduced the deficit spending in this fund by decreasing the maximum amount of reimbursement from \$3,000 to \$2,000 beginning in 2020.



Sewer Lateral Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
<u>Licenses, Permits, & Fees</u>								
Service Fees	\$95,343	94,731	\$94,250	\$94,250	\$94,275	\$94,250	0%	0%
Total Licenses, Permits & Fees	95,343	94,731	94,250	94,250	94,275	94,250	0%	0%
<u>Interest Income</u>								
Interest on Investments	1,330	949	355	355	1,243	1,318	271%	6%
Total Interest Income	1,330	949	355	355	1,243	1,318	271%	6%
Total Revenue	\$96,674	95,680	\$94,605	\$94,605	\$95,518	\$95,568	1%	0%

Sewer Lateral Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Expenditures</u>								
Sewer Lateral Reimbursements	\$74,128	74,083	\$80,000	\$80,000	\$57,183	\$80,000	0%	40%
Total Expenditures	\$74,128	74,083	\$80,000	\$80,000	\$57,183	\$80,000	0%	40%

Special Business District Fund

The Special Business District was established in 1981 to provide funding for appropriate economic development activities in the downtown area. The legislation establishing the Special Business District allows funding to be expended for a variety of economic development purposes including capital improvements in the area, promotion of the downtown area through marketing and advertising, and efforts related to attraction and retention of businesses. The Economic Advisory Committee has supported these efforts in addition to providing advice and guidance to the Mayor, Board of Aldermen, and the City's administration on a strategy and action plan for future business growth, retention, and revitalization.

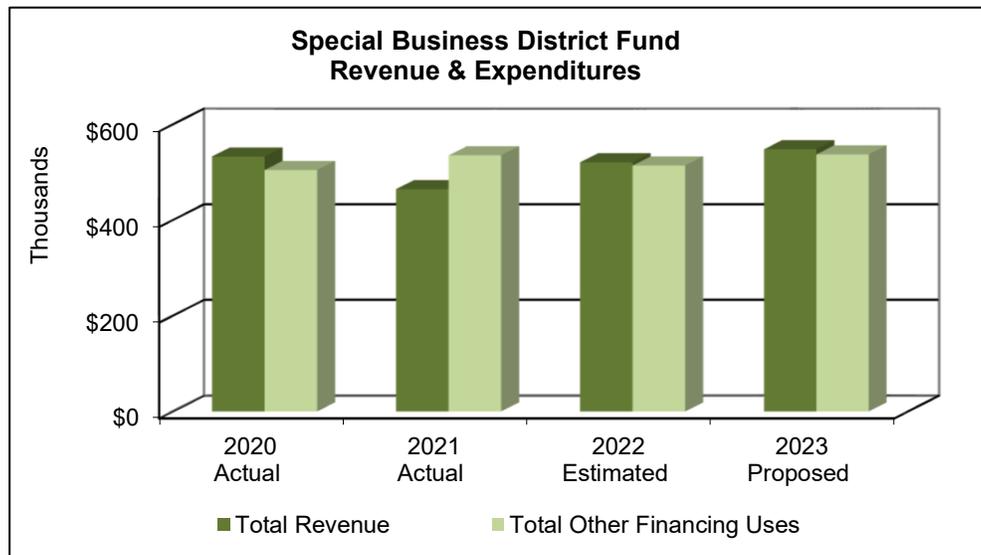
Expenditures related to the business district are recorded in the General Fund. Revenue is recorded in the Special Business District Fund, with transfers out to the General Fund supporting these projects.

	2022 Estimated	2023 Proposed
Revenue		
Property Tax	\$520,269	\$547,271
Interest	791	1,165
Total Revenue	\$521,060	\$548,436
Transfer for Economic Development & Events		
Advertising	\$9,000	\$3,000
Dues & Memberships	4,107	1,325
Events	128,834	146,584
Events Staff Time	67,167	67,700
Meetings & Receptions	5,805	3,625
Personnel & Benefits	207,932	222,228
Plant Watering	5,000	5,227
Postage	250	75
Printing & Photography	500	0
Streetscape	74,120	80,000
Telephone	1,664	1,215
Travel & Training	9,950	6,720
Total Transfer	\$514,329	\$537,699

Special Business District Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 21	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$66,829	\$94,976	\$24,202	\$30,933
Total Revenue	533,117	464,782	521,060	548,436
Total Other Financing Uses	504,970	535,556	514,329	537,699
Surplus (Deficit)	28,147	(70,774)	6,731	10,737
Ending Fund Balance	\$94,976	\$24,202	\$30,933	\$41,670
% Fund Balance to Expenditures	19%	5%	6%	8%

This fund receives an additional property tax levy from a geographical overlay district comprised of the downtown area. The fund pays for projects and marketing with direct impact to the businesses lying within the geographical boundaries. This fund supports a portion of positions in the City performing economic development activities, as well as economic development expenditures in various departments. These amounts are paid directly from the General Fund, but are funded by a transfer from the Special Business District Fund.



Special Business District Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$500,899	\$452,706	\$505,729	\$505,729	\$494,611	\$529,271	5%	7%
Financial Institutions Tax	29,632	11,132	8,000	8,000	25,658	18,000	125%	-30%
Total Property Tax	530,531	463,838	513,729	513,729	520,269	547,271	7%	5%
Interest Income								
Interest on Investments	2,586	944	600	600	791	1,165	94%	47%
Total Interest Income	2,586	944	600	600	791	1,165	94%	47%
Miscellaneous								
Other Income	0	0	0	0	0	0	0%	0%
Total Miscellaneous	0	0	0	0	0	0	0%	0%
Total Revenue	\$533,117	\$464,782	\$514,329	\$514,329	\$521,060	\$548,436	7%	5%

Special Business District Fund - Expenditures

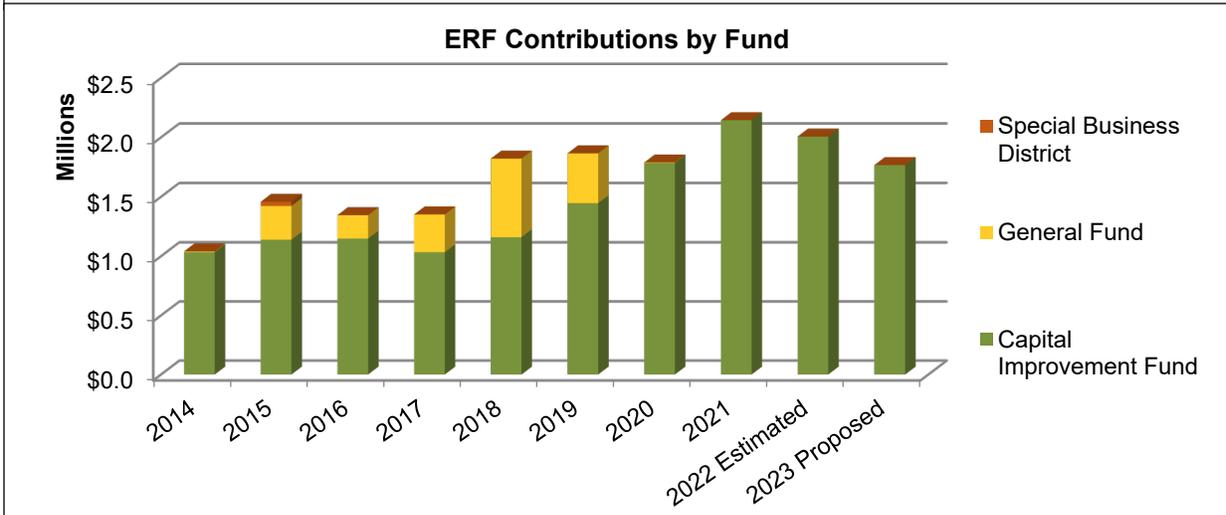
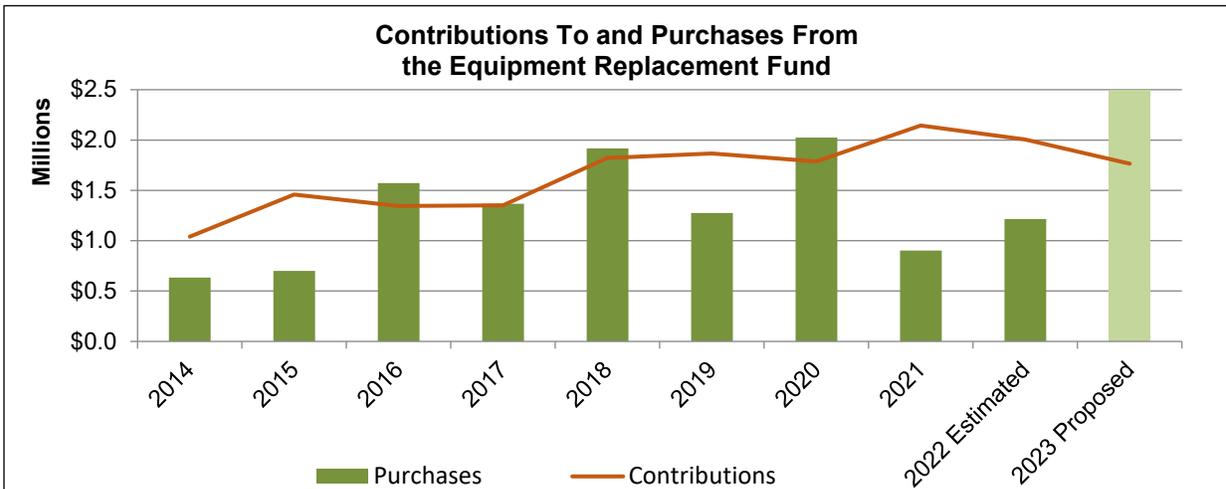
Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Other Financing Uses								
Transfers Out to General Fund	\$504,970	\$535,556	\$514,329	\$514,329	\$514,329	\$537,699	5%	5%
Total Other Financing Uses	504,970	535,556	514,329	514,329	514,329	537,699	5%	5%
Total Expenditures & Other Financing Uses	\$504,970	\$535,556	\$514,329	\$514,329	\$514,329	\$537,699	5%	5%

Equipment Replacement Fund

The purpose of the Equipment Replacement Fund (ERF) is to establish a “sinking” or reserve account for the systematic replacement of all vehicles, equipment and software, and facility related items, resulting in the lowest possible lifecycle cost and smoothing spending fluctuations. In developing the ERF budget, an assessment is calculated on each item as to its expected useful life and net replacement cost considering inflation. The net replacement cost for each item is divided by its useful life, resulting in an annual amount of expenditure to be budgeted and transferred to the ERF. By funding the ERF in this manner, the annual investment required for asset replacement is stable, rather than being subject to the periodic spikes caused by large purchases in some years.

In FY2022 an evaluation of items in the ERF was performed, and items with a lower replacement cost have been removed from the ERF and moved to the operating budget. Annual expenditures in the ERF will decrease in FY 2023. A funding gap between replacement schedules and funding was also identified that totals \$1,170,734 which will be caught up in increments over the next 12 years. The City expects annual costs and transfers-in to stabilize and we believe this is a best practice to ensure that funds are available for future replacement of larger assets.

All items included in the Equipment Replacement Fund have a cost in excess of \$20,000 and an expected life of more than two years. The Capital Improvement Fund provides the funding for all items meeting the higher definition of a capital asset (cost exceeds \$25,000 and provides at least five years of benefit). All other items are funded by the General Fund. Beginning in FY 2021, the transfer comes directly from the Capital Improvement Fund, while still maintaining the portion of General Fund funding

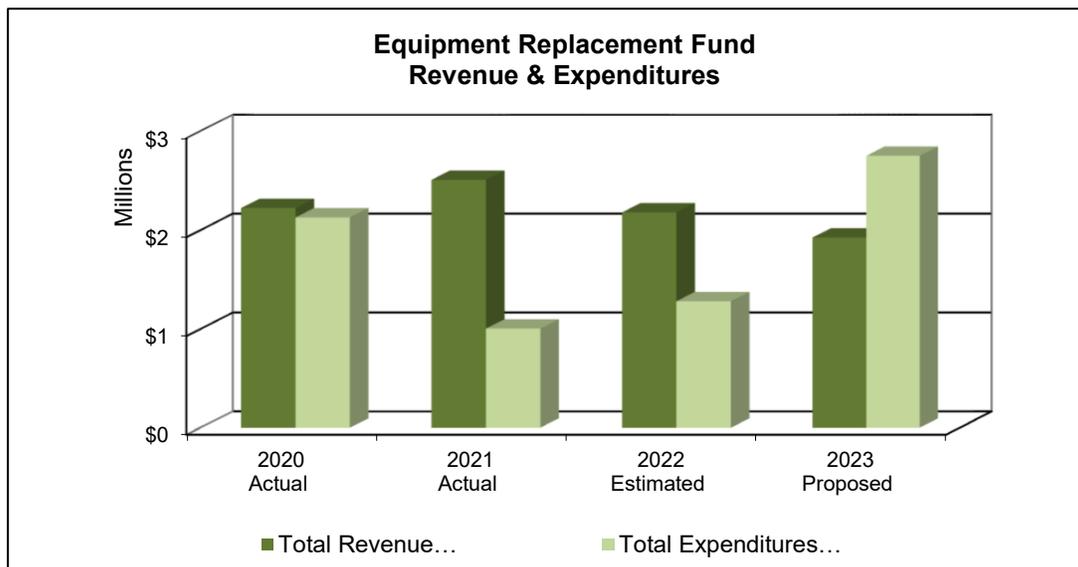


Equipment Replacement Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 50	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$5,049,805	\$6,324,376	\$7,828,678	\$8,727,493
Revenue	194,627	161,094	76,119	94,115
Other Financing Sources	2,029,105	2,347,477	2,104,096	1,831,405
Total Revenue & Other Financing Sources	2,223,732	2,508,571	2,180,215	1,925,520
Expenditures	2,128,647	1,004,269	1,231,484	2,489,817
Other Financing Uses	0	0	49,916	261,164
Total Expenditures & Other Financing Uses	2,128,647	1,004,269	1,281,400	2,750,981
Surplus (Deficit)	95,084	1,504,302	898,815	(825,461)
Ending Fund Balance	\$6,324,376	\$7,828,678	\$8,727,493	\$7,902,032
% Fund Balance to Expenditures	297%	780%	681%	287%

Annual contributions are made to support the Equipment Replacement Fund (ERF) by the applicable department. The City uses the capital asset definition to determine if contributions are made from the Capital Improvement Fund or the General Fund.

In 2022, a detailed analysis of the ERF resulted in a) the funding threshold being increased to \$20,000 b) identification of smaller items that can be funded through the operating budget, and c) a funding deficit that will be caught up in incremental contributions from the CIP over the next 12 years.



Equipment Replacement Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
<u>Grants & Donations</u>								
Federal Grants	\$39,091	\$15,189	\$52,800	\$413,709	\$0	\$0	-100%	0%
State & Local Grants	2,881	6,077	5,700	5,700	0	0	-100%	0%
Donations	20,190	15,886	12,000	12,000	15,000	15,000	25%	0%
Total Grants & Donations	62,162	37,152	70,500	431,409	15,000	15,000	-79%	0%
<u>Interest Income</u>								
Interest on Investments	127,965	76,369	36,025	36,025	61,119	79,115	120%	29%
Total Interest Income	127,965	76,369	36,025	36,025	61,119	79,115	120%	29%
<u>Miscellaneous</u>								
Other Income	4,500	47,573	0	0	0	0	0%	0%
Total Miscellaneous	4,500	47,573	0	0	0	0	0%	0%
Total Revenue	194,627	161,094	106,525	467,434	76,119	94,115	-12%	24%
<u>Other Financing Sources</u>								
Sale of Assets General	240,700	203,275	87,075	87,075	97,380	64,900	-25%	-33%
Transfers-In	1,788,405	2,144,202	2,006,716	2,006,716	2,006,716	1,766,505	-12%	-12%
Total Other Financing Sources	2,029,105	2,347,477	2,093,791	2,093,791	2,104,096	1,831,405	-13%	-13%
Total Revenue & Other Financing Sources	\$2,223,732	\$2,508,571	\$2,200,316	\$2,561,225	\$2,180,215	\$1,925,520	-12%	-12%

Equipment Replacement Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Expenditures</u>								
<u>Administration</u>								
Equipment - Finance	\$0	\$0	\$9,623	\$9,623	\$0	\$0	-100%	0%
Vehicles - IT	0	0	0	0	15,086	0	0%	-100%
Technology Projects - IT	400,288	194,974	453,165	453,165	395,803	116,525	-74%	-71%
Total Administration	400,288	194,974	462,788	462,788	410,889	116,525	-75%	-72%
<u>Planning</u>								
Vehicles - Planning	17,361	0	36,720	54,184	52,652	0	-100%	-100%
Total Planning	17,361	0	36,720	54,184	52,652	0	-100%	-100%
<u>Public Safety</u>								
Vehicles - Police	93,520	122,099	246,330	246,330	254,490	149,089	-39%	-41%
Vehicles - Fire	424,132	0	0	0	0	410,360	100%	100%
Facility Improv. - Police	0	19,140	0	44,880	0	0	0%	0%
Facility Improv. - Fire	900	0	0	0	0	110,000	100%	100%
Equipment - Police	0	0	10,155	10,155	0	0	-100%	0%
Equipment - Fire	293,374	5,994	18,300	18,300	0	422,000	2206%	100%
Total Public Safety	811,926	147,233	274,785	319,665	254,490	1,091,449	297%	329%
<u>Public Works</u>								
Vehicles - Engineering	0	0	57,120	82,606	78,316	0	-100%	-100%
Vehicles - Street Maintenance	421,927	235,995	136,680	136,680	136,011	161,782	18%	19%
Vehicles - Building Maintenance	0	0	0	0	0	29,651	100%	100%
Vehicles - Street Lighting	0	0	163,965	163,965	0	167,244	2%	100%
Facility Improv. - Facility Maint.	169,747	144,849	447,355	447,355	76,424	344,361	-23%	351%
Equipment - Street Maint.	28,473	63,964	14,014	14,014	0	0	-100%	0%
Equipment - Facility Maint.	0	0	30,000	30,000	30,000	0	-100%	-100%
Equipment - Fleet Maint.	18,070	3,482	8,244	21,294	0	23,805	189%	100%
Equipment - Parking Operations	66,390	25,746	60,464	60,464	51,000	51,381	-15%	1%
Equipment - Street Lighting	48,864	18,987	7,466	571,084	0	0	-100%	0%
Total Public Works	753,470	493,023	925,308	1,527,462	371,751	778,224	-16%	109%
<u>Parks & Recreation</u>								
Vehicles - Park Operations	24,211	0	151,470	151,470	124,532	38,495	-75%	-69%
Facility Improv. - Aquatics	0	55,614	220,217	180,080	0	157,817	-28%	100%
Facility Improv. - Tennis Center	0	0	0	0	0	91,307	100%	100%
Facility Improv. - Park Operations	0	0	100,000	0	0	216,000	116%	100%
Equipment - Park Operations	18,374	10,407	0	0	0	0	0%	0%
Total Public Works	42,585	66,021	471,687	331,550	124,532	503,619	7%	304%
Total Capital Outlay	2,025,629	901,251	2,171,288	2,695,649	1,214,314	2,489,817	15%	105%
<u>Debt Service</u>								
Debt Service Principal	103,018	103,018	17,170	17,170	17,170	0	-100%	-100%
Total Debt Service	103,018	103,018	17,170	17,170	17,170	0	-100%	-100%
Total Expenditures	2,128,647	1,004,269	2,188,458	2,712,819	1,231,484	2,489,817	14%	102%
<u>Other Financing Uses</u>								
Transfers Out to General Fund	0	0	0	0	49,916	0	0%	-100%
Transfers Out to Capital	0	0	0	0	0	261,164	100%	100%
Total Other Financing Uses	0	0	0	0	49,916	261,164	100%	423%
Total Expenditures & Other Financing Uses	\$2,128,647	\$1,004,269	\$2,188,458	\$2,712,819	\$1,281,400	\$2,750,981	26%	115%

Capital Improvement Fund

The Capital Improvement Fund earmarks funds for specific capital improvement and infrastructure needs. The major revenue sources for this fund are a one-half cent sales tax for capital improvements, a one-half cent sales tax for parks and storm water improvements, the St. Louis County Road and Bridge Tax, and a Use Tax. In some years, revenue sources include intergovernmental grants, donations, and periodically the sale of city property.

Project expenditures recorded in this fund are divided into two program areas: Public Works and Parks & Recreation. Public Works projects include sidewalk and streetscape improvements, resurfacing of streets and alleys, facility improvements, street lighting and traffic signal improvements. Parks & Recreation projects include improvements to and construction of park facilities, playgrounds, and ball fields.

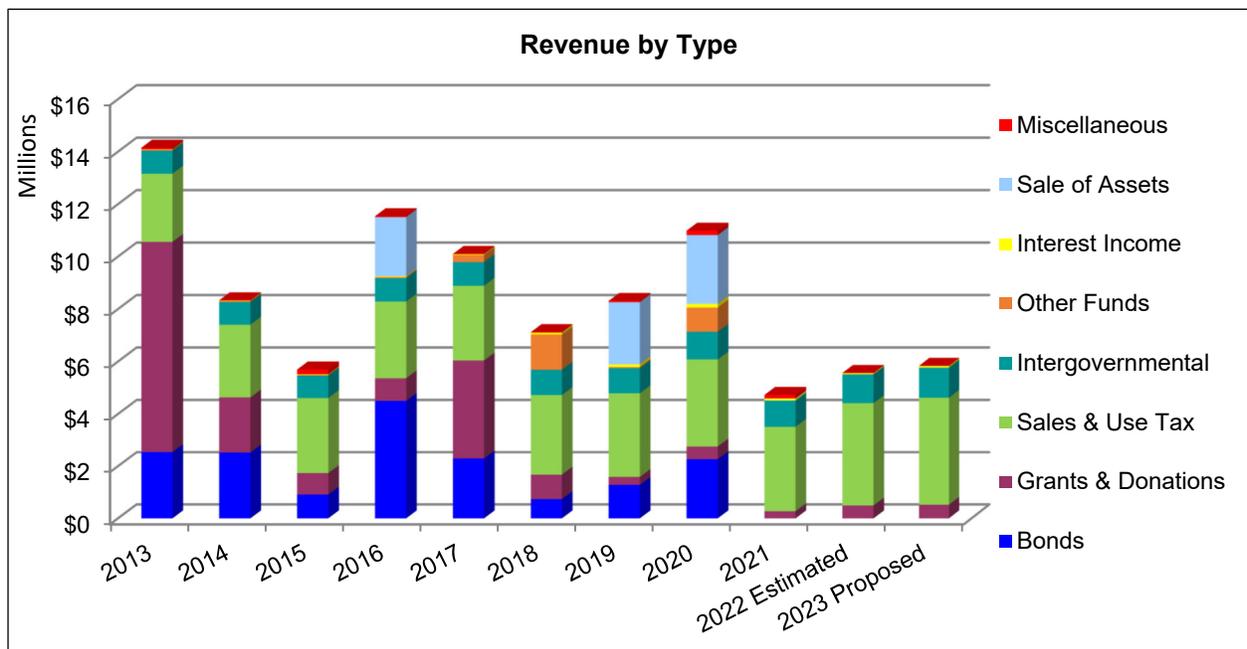
Transfers from the Capital Improvement Fund include transfers to support debt service funds for the 2021 refunding bond issue for the Police Building renovation and other city-wide projects. In 2019, a 2014 refunding bond issuance matured.

Funds are also transferred to the Equipment Replacement Fund to provide funding for future replacement of software, equipment, and vehicles. These transfers were passed through the General Fund until 2021.

A transfer-out to the General Fund to offset General Fund operations costs for the Public Works and Parks & Recreation departments began in 2019. Beginning in 2021, this transfer amount is reduced by the amount of the Equipment Replacement Fund contributions for items not meeting the Capital Improvement Fund definition of a capital asset.

Until 2021, this fund recorded expenditures for construction projects funded by the 2014 General Obligation bond issuance, which were offset by a transfer-in from the 2014 General Obligation Bond Debt Service Fund. Beginning in 2021, the bond-funded project expenditures and related transfer-in were shifted to the 2014 General Obligation Bond Projects Construction Fund.

The graph below illustrates changes in the composition of the Capital Improvement Fund revenue over the past ten years.

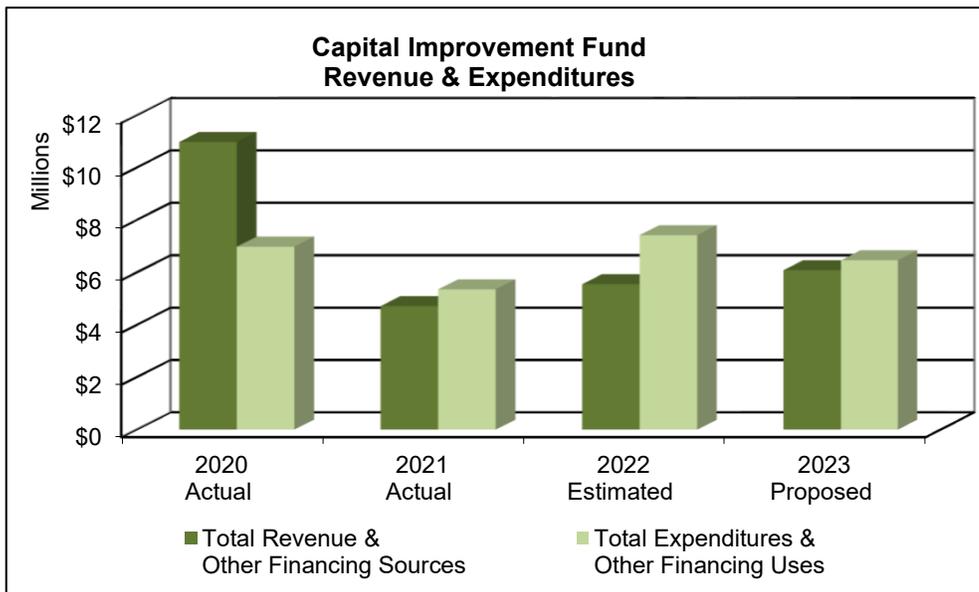


Capital Improvement Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 51	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$5,062,967	\$9,056,699	\$8,414,498	\$6,543,903
Revenue	5,174,158	4,712,708	5,563,207	5,835,417
Other Financing Sources	5,815,237	14,050	0	261,164
Total Revenue & Other Financing Sources	10,989,394	4,726,758	5,563,207	6,096,581
Expenditures	3,864,784	1,348,956	3,709,389	2,981,162
Other Financing Uses	3,130,879	4,020,004	3,724,413	3,495,214
Total Expenditures & Other Financing Uses	6,995,663	5,368,960	7,433,802	6,476,376
Surplus (Deficit)	3,993,732	(642,201)	(1,870,595)	(379,795)
Ending Fund Balance	\$9,056,699	\$8,414,498	\$6,543,903	\$6,164,108
% Fund Balance to Expenditures	234%	624%	176%	207%

The Capital Improvement Fund has a fluctuating fund balance due to planned projects. Revenue support comes from two half-cent sales taxes; a use tax; road and bridge property tax; federal, state, and local grants; and donations. The 2023 capital plan is funded through a combination of ongoing revenue, grants, and donations.

Transfers-out from this fund are used to pay debt on capital and recreation projects, contributions toward an equipment replacement sinking fund, support General Fund operations, and to cover a portion of a bond construction project.



Capital Improvement Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Revenue</u>								
<u>Property Tax</u>								
Railroad & Other Utilities	\$2,894	\$3,136	\$3,000	\$3,000	\$3,061	\$3,000	0%	-2%
Total Property Tax	2,894	3,136	3,000	3,000	3,061	3,000	0%	-2%
<u>Sales Tax</u>								
Capital Improvement Sales Tax (0.5%)	1,084,728	1,196,798	1,240,249	1,240,249	1,388,086	1,457,491	18%	5%
Parks-Storm Water Sales Tax (0.5%)	1,150,221	945,280	1,111,751	1,111,751	1,213,155	1,293,563	16%	7%
Use Tax	1,088,437	1,094,947	980,360	980,360	1,317,685	1,344,038	37%	2%
Total Sales Tax	3,323,386	3,237,025	3,332,360	3,332,360	3,918,926	4,095,092	23%	4%
<u>Intergovernmental</u>								
St. Louis County Road & Bridge	1,051,900	995,998	1,039,148	1,039,148	1,092,117	1,146,723	10%	5%
Total Intergovernmental	1,051,900	995,998	1,039,148	1,039,148	1,092,117	1,146,723	10%	5%
<u>Grants & Donations</u>								
Federal Grants	455,836	85,611	20,000	20,000	0	45,000	125%	100%
State & Local Grants	6,400	152,385	0	491,855	266,855	425,760	100%	60%
Donations	27,924	36,365	366,500	268,545	228,145	51,990	-86%	-77%
Total Grants & Donations	490,160	274,361	386,500	780,400	495,000	522,750	35%	6%
<u>Interest Income</u>								
Interest on Investments	134,871	74,236	29,698	29,698	48,911	62,660	111%	28%
Total Interest Income	134,871	74,236	29,698	29,698	48,911	62,660	111%	28%
<u>Miscellaneous</u>								
Special Assessment Principal	5,192	12,425	5,192	5,192	5,192	5,192	0%	0%
Other Income	165,755	115,527	0	0	0	0	0%	0%
Total Miscellaneous	170,947	127,952	5,192	5,192	5,192	5,192	0%	0%
Total Revenue	5,174,158	4,712,708	4,795,898	5,189,798	5,563,207	5,835,417	22%	5%
<u>Other Financing Sources</u>								
Sale of Assets General	2,624,575	14,050	0	0	0	0	0%	0%
Transfers-In	3,190,662	0	0	0	0	261,164	100%	100%
Total Other Financing Sources	5,815,237	14,050	0	0	0	261,164	100%	100%
Total Revenue & Other Financing Sources	\$10,989,394	\$4,726,758	\$4,795,898	\$5,189,798	\$5,563,207	\$6,096,581	27%	10%

Capital Improvement Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Expenditures</u>								
<u>Public Works</u>								
Professional Services	\$4,611	\$44,620	\$78,000	\$78,000	\$0	\$60,000	-23%	100%
Curb and Sidewalks	42,462	0	20,000	20,000	0	45,000	125%	100%
Alleys	437,314	0	0	0	0	0	0%	0%
Roadways & Parking Lots	0	0	176,486	176,486	179,926	0	-100%	-100%
Resurfacing	1,314,427	53,322	0	140,000	140,000	50,000	100%	-64%
Microsurfacing	1,116,339	438,076	461,331	461,331	460,000	564,412	22%	23%
Facility Improvements	519,332	5,259	299,000	299,000	587,000	777,000	160%	32%
Total Public Works	3,434,485	541,277	1,034,817	1,174,817	1,366,926	1,496,412	45%	9%
<u>Parks & Recreation</u>								
Service Contracts	\$0	\$0	\$102,000	\$0	\$0	\$112,000	10%	100%
Contribution to CRSWC	293,973	618,929	500,000	610,000	577,029	400,000	-20%	-31%
Park Improv. General	0	0	250,000	250,000	38,470	0	-100%	-100%
Park Improv. Shaw Park	0	152,385	1,150,000	1,487,290	1,487,290	340,000	-70%	-77%
Park Improv. Oak Knoll Park	109,909	22,985	150,000	177,014	177,014	155,000	3%	-12%
Park Improv. DeMun Park	26,080	0	0	0	0	0	0%	0%
Park Improv. Anderson Park	0	3,840	66,500	66,500	62,660	0	-100%	-100%
Park Improv. Maryland Park	0	9,540	0	90,460	0	477,750	100%	100%
Debt Service Interest	336	0	0	0	0	0	0%	0%
Total Parks & Recreation	430,299	807,679	2,218,500	2,681,264	2,342,463	1,484,750	-33%	-37%
Total Expenditures	3,864,784	1,348,956	3,253,317	3,856,081	3,709,389	2,981,162	-8%	-20%
<u>Other Financing Uses</u>								
Transfers Out to General Fund	\$2,436,179	\$417,851	\$475,300	\$475,300	\$475,300	\$654,609	38%	38%
Transfers Out to 2011 SO Bond Fund	649,700	648,888	648,675	563,569	561,569	0	-100%	-100%
Transfers Out to 2021 SO Bond Fund	0	0	0	90,777	105,828	574,100	100%	442%
Transfers Out to Equipment Replacement Fund	0	2,144,202	2,006,716	2,006,716	2,006,716	1,766,505	-12%	-12%
Transfers Out to 2014 GO Bond Construction Fund	0	422,709	0	75,000	75,000	0	0%	-100%
Transfers Out to Center Renovations Project Fund	45,000	386,354	0	0	0	0	0%	0%
Transfers Out to Ice Rink Project Fund	0	0	500,000	500,000	500,000	500,000	0%	0%
Total Other Financing Uses	3,130,879	4,020,004	3,630,691	3,711,362	3,724,413	3,495,214	-4%	-6%
Total Expenditures & Other Financing Uses	\$6,995,663	\$5,368,960	\$6,884,008	\$7,567,443	\$7,433,802	\$6,476,376	-6%	-13%

2014 General Obligation Bond Projects Construction Fund

This fund is used to track projects funded by the 2014 General Obligation bond issuance. These bonds were issued in the amount of \$15,000,000 for the purpose of funding neighborhood street lighting improvements, replacement of alleys, and resurfacing and repaving of streets.

Until 2021, these projects were recorded within the Capital Improvement Fund, with transfers from the 2014 General Obligation Bond Debt Service Fund providing the bond funds to cover project costs. This new construction fund, established in 2021, provides greater detail regarding the use of these bond funds. The debt service costs related to this bond issue continue within the 2014 General Obligation Bond Debt Service Fund.

Current projects include phase one resurfacing of the Central Business District; sidewalk, curb, and accessibility improvements; improvements to subdivision monuments and the following street lighting projects:

- Street lighting replacement for Hi-Pointe and DeMun
- Street lighting replacement for Wydown Forest

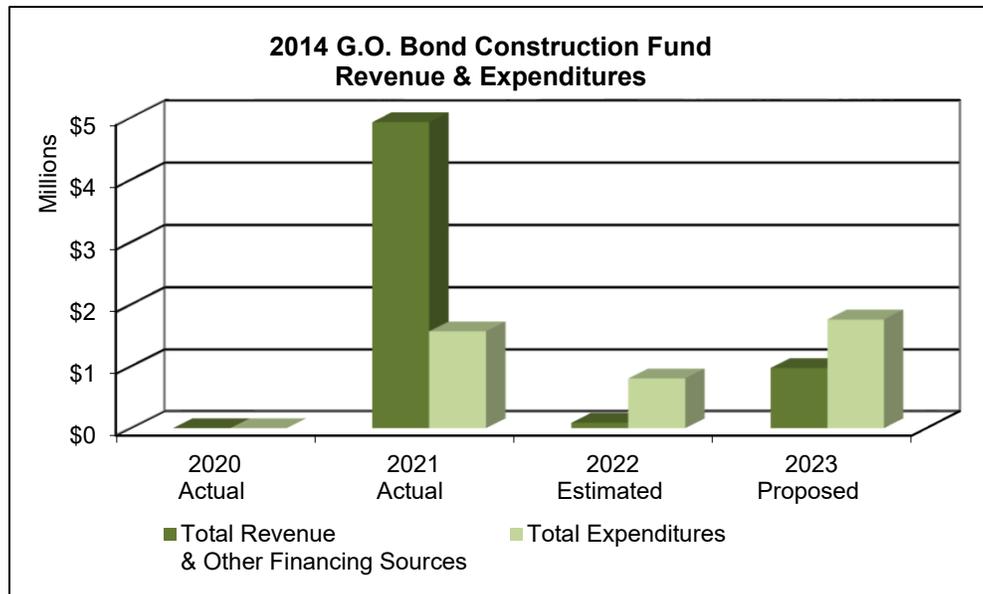
2014 General Obligation Bond Construction

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 61	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$0	\$0	\$3,355,140	\$2,635,199
Revenue	0	773,059	12,276	976,790
Other Financing Sources	0	4,153,370	75,000	0
Total Revenue & Other Financing Sources	0	4,926,429	87,276	976,790
Total Expenditures	0	1,571,289	807,217	1,761,470
Surplus (Deficit)	0	3,355,140	(719,941)	(784,680)
Ending Fund Balance	\$0	\$3,355,140	\$2,635,199	\$1,850,519
% Fund Balance to Expenditures	0%	0%	0%	105%

The 2014 General Obligation Bond Construction Fund was new in 2021 and is used to track capital projects partially or entirely funded by the 2014 General Obligation construction funds. To create this fund, the balance of the construction funds was transferred into this fund at the beginning of fiscal year 2021.



2014 G.O. Bond Construction - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Grants & Donations								
Federal Grants	\$0	\$739,847	\$965,535	\$1,174,398	\$0	\$965,535	0%	100%
Total Grants & Donations	0	739,847	965,535	1,174,398	0	965,535	0%	100%
Interest Income								
Interest on Investments	0	33,212	4,329	4,329	12,276	11,255	160%	-8%
Total Interest Income	0	33,212	4,329	4,329	12,276	11,255	160%	-8%
Total Revenue	0	773,059	969,864	1,178,727	12,276	976,790	1%	7857%
Other Financing Sources								
Transfers-In	0	4,153,370	0	75,000	75,000	0	0%	-100%
Total Other Financing Sources	0	4,153,370	0	75,000	75,000	0	0%	-100%
Total Revenue & Other Financing Sources	\$0	\$4,926,429	\$969,864	\$1,253,727	\$87,276	\$976,790	1%	1019%

2014 G.O. Bond Construction - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Public Works								
Professional Services General	\$0	\$0	\$0	\$300,000	\$0	\$0	0%	0%
Curb and Sidewalks	0	137,366	100,000	100,000	100,000	100,000	0%	0%
Streetscapes	0	0	52,451	60,843	360,843	298,011	468%	-17%
Alleys	0	109,395	0	0	0	0	0%	0%
Resurfacing	0	1,324,528	1,300,438	1,683,102	346,374	1,363,459	5%	294%
Total Public Works	0	1,571,289	1,452,889	2,143,945	807,217	1,761,470	21%	118%
Total Expenditures	\$0	\$1,571,289	\$1,452,889	\$2,143,945	\$807,217	\$1,761,470	21%	118%

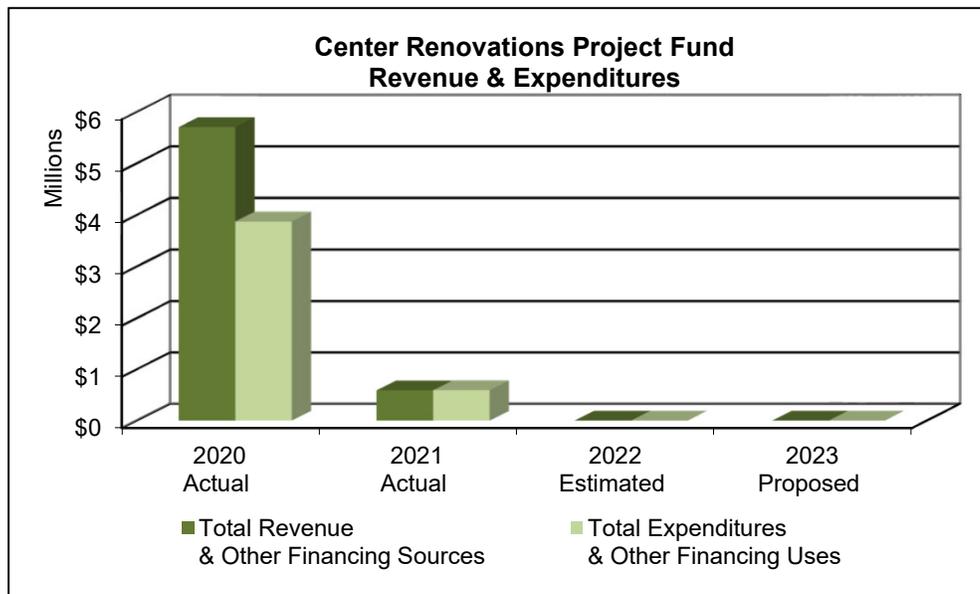
The Center of Clayton Renovation Project Construction Fund

This fund is used to track the Center of Clayton Renovation Project which is funded by \$4,830,000 in bonds issued in 2019. The Center of Clayton underwent a 6,000 square foot expansion of the fitness center and administrative suite and improvements to key mechanical systems. The renovation included enhancements and improvements throughout the building, including the first and second floor lobby, common spaces, the locker rooms, and restrooms. The existing fitness center was refurbished, and the aquatic pool tanks and deck were resurfaced. Additional improvements included painting, new flooring, and energy efficient lighting upgrades. The project also constructed a new parking lot. The total cost for the improvements was \$10.6 million with the City and the School District of Clayton each providing 50% of the project costs. The project was completed in 2021.

Center Renovations Project Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 62	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	(\$1,827,237)	\$3,532	\$0	\$0
Revenue	300,224	205,940	0	0
Other Financing Sources	5,406,618	386,354	0	0
Total Revenue & Other Financing Sources	5,706,841	592,294	0	0
Expenditures	3,817,105	595,825	0	0
Other Financing Uses	58,968	0	0	0
Total Expenditures & Other Financing Uses	3,876,073	595,825	0	0
Surplus (Deficit)	1,830,769	(3,532)	0	0
Ending Fund Balance	\$3,532	\$0	\$0	\$0
% Fund Balance to Expenditures	0%	0%	0%	0%

The Center Renovations Project Fund was a construction fund used to track the City's portion of the Center of Clayton renovations funded by the 2019 Refunding and Improvement Bond Issue. The Center Renovation project began in 2019 and was completed in 2021.



Center Renovations Project Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Grants & Donations								
Donations	\$265,080	\$205,931	\$0	\$0	\$0	\$0	0%	0%
Total Grants & Donations	265,080	205,931	0	0	0	0	0%	0%
Interest Income								
Interest on Investments	35,144	9	0	0	0	0	0%	0%
Total Interest Income	35,144	9	0	0	0	0	0%	0%
Total Revenue	300,224	205,940	0	0	0	0	0%	0%
Other Financing Sources								
Bond Proceeds	5,361,618	0	0	0	0	0	0%	0%
Transfers-In	45,000	386,354	0	0	0	0	0%	0%
Total Other Financing Sources	5,406,618	386,354	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$5,706,841	\$592,294	\$0	\$0	\$0	\$0	0%	0%

Center Renovations Project Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Parks & Recreation								
Contribution to CRSWC	\$3,236,207	\$182,809	\$0	\$0	\$0	\$0	0%	0%
Park Improvements Shaw Park	580,898	413,017	0	0	0	0	0%	0%
Total Parks & Recreation	3,817,105	595,825	0	0	0	0	0%	0%
Total Expenditures	3,817,105	595,825	0	0	0	0	0%	0%
Other Financing Uses								
Bond Issuance Costs	58,968	0	0	0	0	0	0%	0%
Total Other Financing Uses	58,968	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$3,876,073	\$595,825	\$0	\$0	\$0	\$0	0%	0%

Ice Rink Project Construction Fund

This fund tracks activity related to the Ice Rink Multi-Purpose facility project. Due to the scope of the project, it will require funding by a future bond issuance. Prior year expenditures are recorded in this fund, including a transfer out to reimburse the Capital Improvement Fund in 2020 for expenditures related to the Ice Rink construction prior to the establishment of this new fund.

The project has been postponed to allow time for economic activity to stabilize after impacts of the pandemic, and to evaluate this and other desired capital projects against available funding and repayment sources. Currently the fund reflects a negative fund balance, which will be eliminated over the next few years by annual transfer-in from the Capital Improvement Fund. No other future activity is estimated as this time.

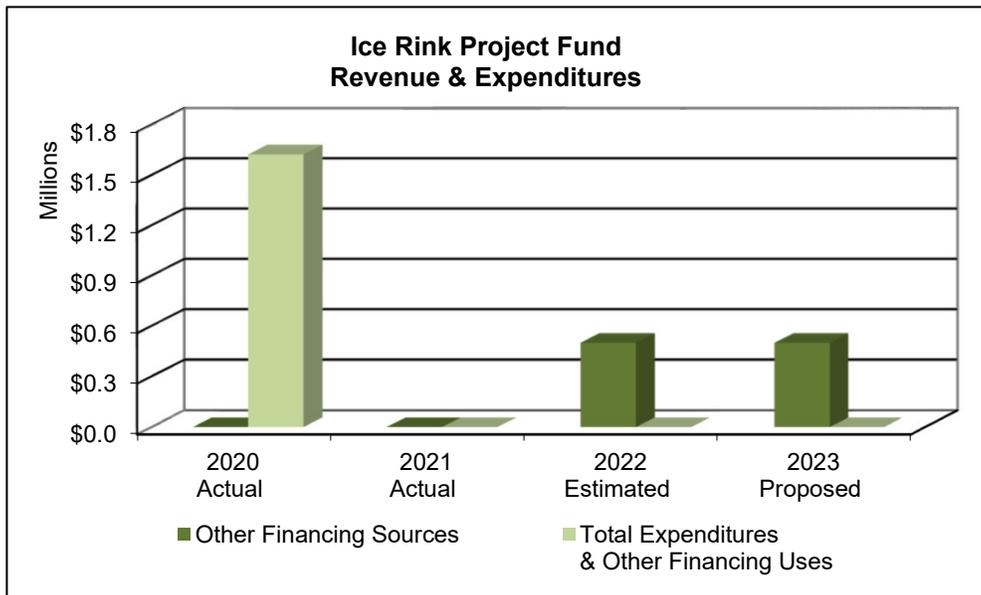
Ice Rink Project Fund

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 63	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	(\$190,778)	(\$1,814,543)	(\$1,814,543)	(\$1,314,543)
Other Financing Sources	0	0	500,000	500,000
Expenditures	731,557	0	0	0
Other Financing Uses	892,208	0	0	0
Total Expenditures & Other Financing Uses	1,623,765	0	0	0
Surplus (Deficit)	(1,623,765)	0	500,000	500,000
Ending Fund Balance	(\$1,814,543)	(\$1,814,543)	(\$1,314,543)	(\$814,543)
% Fund Balance to Expenditures	-248%	0%	0%	0%

The Ice Rink Project Fund is a future bond construction fund used to track expenditures related to the renovation of the Ice Rink. Prior year costs are recorded this fund resulting in a negative fund balance, which will be repaid by annual transfers-in from the Capital Improvement Fund over the next few years. A bond issue may provide funding for remaining project expenditures if the project resumes.



Ice Rink Project Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Other Financing Sources								
Transfers-In	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	0%	0%
Total Other Financing Sources	0	0	500,000	500,000	500,000	500,000	0%	0%
Total Revenue & Other Financing Sources	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	0%	0%

Ice Rink Project Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Parks & Recreation Projects								
Park Improvements Shaw Park	\$731,557	\$0	\$0	\$0	\$0	\$0	0%	0%
Projects	731,557	0	0	0	0	0	0%	0%
Total Expenditures	731,557	0	0	0	0	0	0%	0%
Other Financing Uses								
Transfers Out to Capital Improvement Fund	892,208	0	0	0	0	0	0%	0%
Total Other Financing Uses	892,208	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$1,623,765	\$0	\$0	\$0	\$0	\$0	0%	0%

Debt Service Funds

The City currently utilizes two types of bonds for the acquisition and construction of major capital projects. These are General Obligation Bonds and Special Obligation Bonds. This section presents budgeted revenues and expenditures for the City's one (1) General Obligation Bond, and two (2) existing Special Obligation Bond issuances. The total debt repayments for all bonds are shown in the next two pages by funding source and by bond issue.

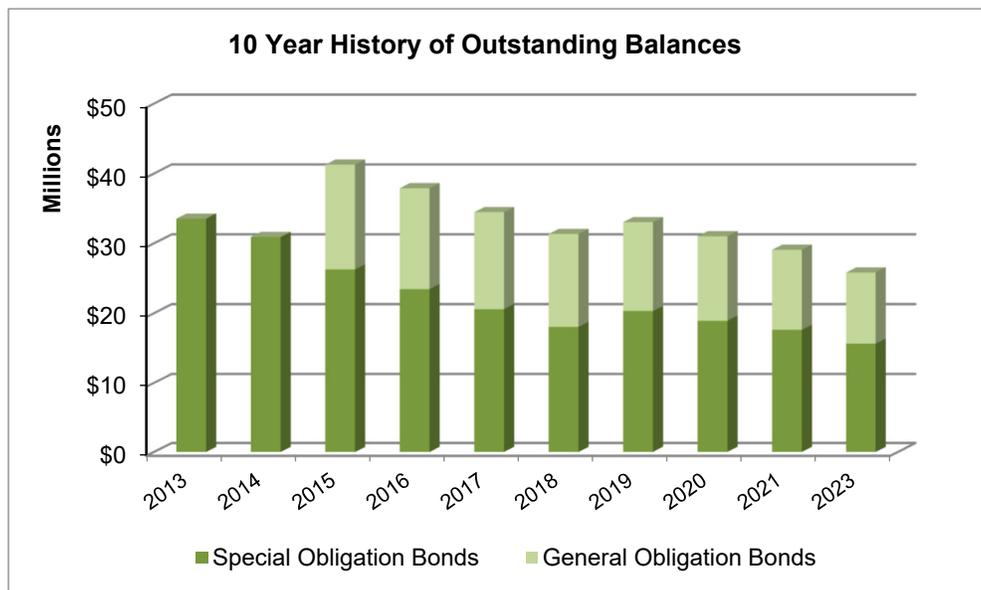
General Obligation Bonds

General Obligation Bonds are backed by the full faith and credit of the City. These bonds are payable from ad valorem property taxes. The City's outstanding General Obligation debt as of September 30, 2022 is \$10,180,000.

Special Obligation Bonds

Special Obligation Bonds principal and interest are payable solely from annual appropriations of funds by the City for such purpose. These obligations are not considered debt under state law and are subject to annual appropriations by the Board of Aldermen. The City's outstanding Special Obligation debt as of September 30, 2022 is \$15,640,000.

Outstanding Bond Issues by Issuance Date	Total Outstanding	Payoff Fiscal Year
2019 Special Obligation Refund. & Improv. Bonds \$12,430,000 issued in October 2019	\$10,630,000	2032
2021 Special Obligation Refunding Bonds \$5,010,000 issued in October 2021	\$5,010,000	2032
2022 General Obligation Refunding Bonds \$10,180,000 issued in January 2022	\$10,180,000	2034
Total Outstanding Bonds as of 9/30/2022	\$25,820,000	



2022 General Obligation Bond Issue Debt Service Fund Refunding

This fund accounts for the general obligation debt in the amount of \$10,180,000 issued by the City in January 2022. These bonds were issued to refund, similar to refinance, the outstanding balance of the 2014 bonds.

The original debt paid for updates to street lighting; replacement of alleys; and resurfacing and repaving of more than fifty percent (50%) of the City’s neighborhood streets.

Areas resurfaced using bond proceeds from this debt issue include:

- Carondelet Plaza
- Clayton Gardens
- Claverach Park
- Clayshire
- Country Club Court
- Country Club Place
- DeMun Park
- Hanley Place
- Hi-Pointe
- Hillcrest Subdivision
- Maryland Terrace
- Moorlands
- Northmoor
- Old Town
- Parkside
- Skinker Heights
- Wydown Forest

Areas to be resurfaced using a combination of grants and bond proceeds for the required grant match include Brentwood Boulevard, Maryland Avenue, and Central Business District Resurfacing.

This bond issue is scheduled to mature in 2034. The City expects to realize savings of \$1,016,495 through the refunding.

2022 General Obligation Bond Refunding Bond - \$10,180,000			
Interest Rate Range: 2.0% to 3.25%			
	Principal	Interest	Total Debt Service
2023	620,000	304,600	924,600
2024	665,000	278,900	943,900
2025	695,000	251,700	946,700
2026	740,000	223,000	963,000
2027	780,000	192,600	972,600
2028	830,000	160,400	990,400
2029	875,000	126,300	1,001,300
2030	930,000	94,850	1,024,850
2031	960,000	71,300	1,031,300
2032	995,000	51,750	1,046,750
2033	1,025,000	31,550	1,056,550
2034	1,065,000	10,650	1,075,650
Outstanding Principal Balance at 9/30/2022:			\$10,180,000

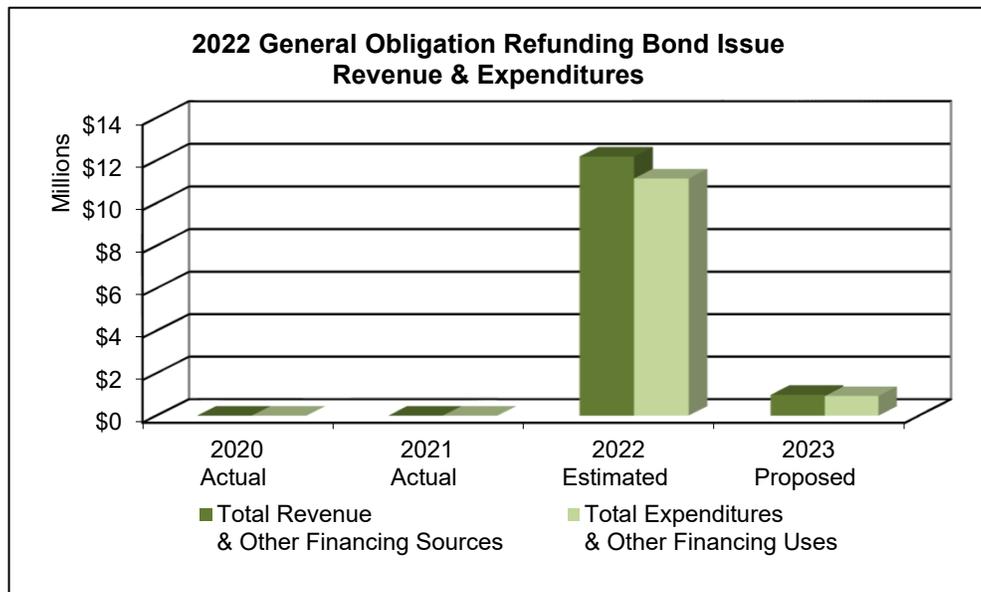
2022 General Obligation Refunding Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 37	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$0	\$0	\$0	\$1,030,677
Revenue	0	0	286,908	983,896
Other Financing Sources	0	0	11,897,461	0
Total Revenue & Other Financing Sources	0	0	12,184,369	983,896
Expenditures	0	0	181,492	926,600
Other Financing Uses	0	0	10,972,200	0
Total Expenditures & Other Financing Uses	0	0	11,153,692	926,600
Surplus (Deficit)	0	0	1,030,677	57,296
Ending Fund Balance	\$0	\$0	\$1,030,677	\$1,087,973
% Fund Balance to Expenditures	0%	0%	568%	117%

In January 2022, the City refunded its 2014 General Obligation Bonds in order to obtain interest rate savings. The original debt paid for updates to street lighting, replacement of alleys, and resurfacing and repaving of more than 50% of the City's neighborhood streets. The bond issue is scheduled to mature in 2034.



2022 General Obligation Refunding Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$0	\$0	\$0	\$672,814	\$279,368	\$902,902	100%	223%
Personal Property Tax	0	0	0	0	3,184	72,330	100%	2172%
Total Property Tax	0	0	0	672,814	282,552	975,232	100%	245%
Interest Income								
Interest on Investments	0	0	0	0	4,356	8,664	100%	99%
Total Interest Income	0	0	0	0	4,356	8,664	100%	99%
Total Revenue	0	0	0	672,814	286,908	983,896	100%	243%
Other Financing Sources								
Bond Proceeds	0	0	0	10,973,660	10,973,660	0	0%	-100%
Transfers-In	0	0	0	0	923,801	0	0%	-100%
Total Other Financing Sources	0	0	0	10,973,660	11,897,461	0	0%	-100%
Total Revenue & Other Financing Sources	\$0	\$0	\$0	\$11,646,474	\$12,184,369	\$983,896	100%	-92%

2022 General Obligation Refunding Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$0	\$0	\$0	\$2,000	\$4,500	\$2,000	100%	-56%
Total Contractual Services	0	0	0	2,000	4,500	2,000	100%	-56%
Debt Service								
Debt Service Principal	0	0	0	0	0	620,000	100%	100%
Debt Service Interest	0	0	0	176,992	176,992	304,600	100%	72%
Total Debt Service	0	0	0	176,992	176,992	924,600	100%	422%
Total Expenditures	0	0	0	178,992	181,492	926,600	100%	411%
Other Financing Uses								
Bond Issuance Costs	0	0	0	189,661	187,200	0	0%	-100%
Transfer to Trustee	0	0	0	10,785,000	10,785,000	0	0%	-100%
Total Other Financing Uses	0	0	0	10,974,661	10,972,200	0	0%	-100%
Total Expenditures & Other Financing Uses	\$0	\$0	\$0	\$11,153,653	\$11,153,692	\$926,600	100%	-92%

**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-22**

2022 General Obligation Bond - \$10,180,000

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Payment Total	Interest by FY	Total by FY
FY 2023	3/15/2023	620,000	158,500.00	778,500.00		
	9/15/2023	-	146,100.00	146,100.00	304,600.00	924,600.00
FY 2024	3/15/2024	665,000	146,100.00	811,100.00		
	9/15/2024	-	132,800.00	132,800.00	278,900.00	943,900.00
FY 2025	3/15/2025	695,000	132,800.00	827,800.00		
	9/15/2025	-	118,900.00	118,900.00	251,700.00	946,700.00
FY 2026	3/15/2026	740,000	118,900.00	858,900.00		
	9/15/2026	-	104,100.00	104,100.00	223,000.00	963,000.00
FY 2027	3/15/2027	780,000	104,100.00	884,100.00		
	9/15/2027	-	88,500.00	88,500.00	192,600.00	972,600.00
FY 2028	3/15/2028	830,000	88,500.00	918,500.00		
	9/15/2028	-	71,900.00	71,900.00	160,400.00	990,400.00
FY 2029	3/15/2029	875,000	71,900.00	946,900.00		
	9/15/2029	-	54,400.00	54,400.00	126,300.00	1,001,300.00
FY 2030	3/15/2030	930,000	54,400.00	984,400.00		
	9/15/2030	-	40,450.00	40,450.00	94,850.00	1,024,850.00
FY 2031	3/15/2031	960,000	40,450.00	1,000,450.00		
	9/15/2031	-	30,850.00	30,850.00	71,300.00	1,031,300.00
FY 2032	3/15/2032	995,000	30,850.00	1,025,850.00		
	9/15/2032	-	20,900.00	20,900.00	51,750.00	1,046,750.00
FY 2033	3/15/2033	1,025,000	20,900.00	1,045,900.00		
	9/15/2033	-	10,650.00	10,650.00	31,550.00	1,056,550.00
FY 2034	3/15/2034	1,065,000	10,650.00	1,075,650.00		
	9/15/2034	-	-	-	10,650.00	1,075,650.00
Outstanding at 9/30/22:		10,180,000	1,797,600.00	11,977,600.00	1,797,600.00	11,977,600.00

2021 Special Obligation Bond Issue Debt Service Fund Refunding

This fund accounts for the Special Obligation bonds in the amount of \$5,010,000 issued by the City on October 26, 2021. These bonds were issued to refund, similar to refinance, the outstanding balance of the 2011 bonds. The bonds were used to fund \$5 million for the reconstruction of the new police headquarters, which opened in February 2013.

The balance of the bond issue was used to construct or support the grant match for the following capital improvements:

- Traffic Signals and Signage
- Street Lighting
- Street Resurfacing
- Curbs and Sidewalks
- Municipal Garage Roof Replacement
- Historic Hanley House Improvements
- Shaw Park Tennis Court Renovation
- Shaw Park Ice Rink Improvements
- Shaw Park Ball Field Improvements
- Shaw Park Walking Trail
- Shaw Park Aquatic Center Improvements

The bond issue is scheduled to mature in 2031. The City expects to realize savings of \$575,000 through the refunding.

2021 Special Obligation Bond Refunding - \$5,010,000			
Interest Rate Range: 2.0% to 4.0%			
	Principal	Interest	Total Debt Service
2023	405,000	169,100	574,100
2024	435,000	152,300	587,300
2025	455,000	134,500	589,500
2026	475,000	115,900	590,900
2027	490,000	96,600	586,600
2028	510,000	76,600	586,600
2029	530,000	55,800	585,800
2030	550,000	34,200	584,200
2031	575,000	17,450	592,450
2032	585,000	5,850	590,850
Outstanding Principal Balance at 9/30/2022:			\$5,010,000

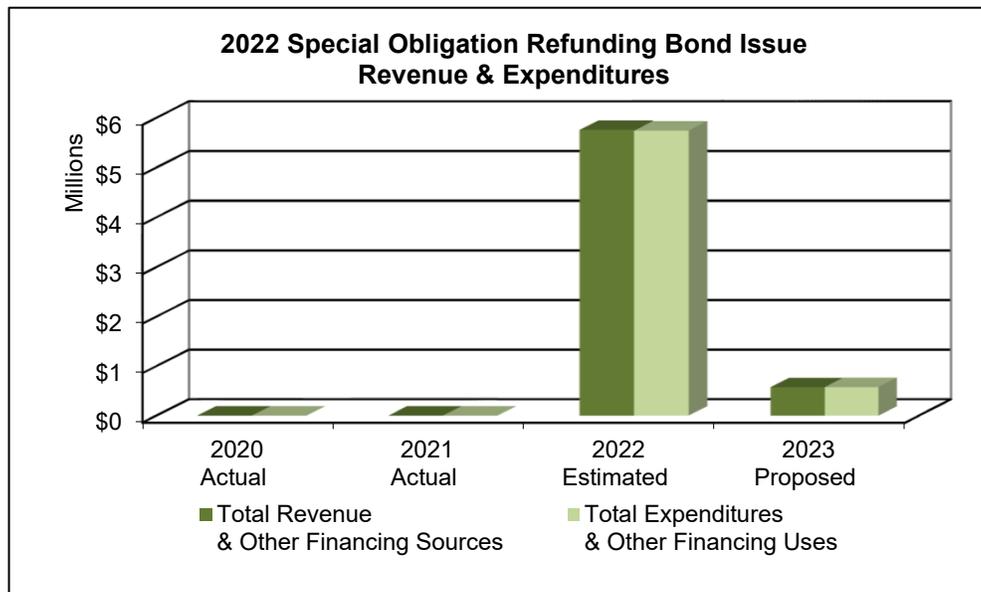
2021 Special Obligation Refunding Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 36	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$0	\$0	\$0	\$14,442
Revenue	0	0	75	138
Other Financing Sources	0	0	5,756,697	574,100
Total Revenue & Other Financing Sources	0	0	5,756,772	574,238
Expenditures	0	0	106,328	576,100
Other Financing Uses	0	0	5,636,002	0
Total Expenditures & Other Financing Uses	0	0	5,742,330	576,100
Surplus (Deficit)	0	0	14,442	(1,862)
Ending Fund Balance	\$0	\$0	\$14,442	\$12,580
% Fund Balance to Expenditures	0%	0%	14%	2%

The City refunded its 2011 Special Obligation bonds in October of 2021 for interest savings. The original bonds were used to reconstruct the police headquarters at 10 S. Brentwood, and was also used for various capital improvements such as Shaw Park improvements, traffic signals, street lighting, and curbs and sidewalks. This bond issue is scheduled to mature in 2031.



2021 Special Obligation Refunding Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Interest Income								
Interest on Investments	\$0	\$0	\$0	\$0	\$75	\$138	100%	84%
Total Interest Income	0	0	0	0	75	138	100%	84%
Total Revenue	0	0	0	0	75	138	100%	84%
Other Financing Sources								
Bond Proceeds	0	0	0	5,637,598	5,637,598	0	0%	-100%
Transfers-In	0	0	0	104,232	119,099	574,100	100%	382%
Total Other Financing Sources	0	0	0	5,741,830	5,756,697	574,100	100%	-90%
Total Revenue & Other Financing Sources	\$0	\$0	\$0	\$5,741,830	\$5,756,772	\$574,238	100%	-90%

2021 Special Obligation Refunding Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$0	\$0	\$0	\$1,000	\$500	\$2,000	100%	300%
Total Contractual Services	0	0	0	1,000	500	2,000	100%	300%
Debt Service								
Debt Service Principal	0	0	0	0	0	405,000	100%	100%
Debt Service Interest	0	0	0	105,828	105,828	169,100	100%	60%
Total Debt Service	0	0	0	105,828	105,828	574,100	100%	442%
Total Expenditures	\$0	\$0	\$0	\$106,828	\$106,328	\$576,100	100%	442%
Other Financing Uses								
Bond Issuance Costs	0	0	0	84,142	84,141	0	0%	-100%
Transfer to Trustee	0	0	0	5,551,861	5,551,861	0	0%	-100%
Total Other Financing Uses	0	0	0	5,636,003	5,636,002	0	0%	-100%
Total Expenditures and Other Financing Uses	\$0	\$0	\$0	\$5,742,831	\$5,742,330	\$576,100	\$1	-\$1

**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-22**

2021 Special Obligation Bond - \$5,010,000

Interest rate range: 2.0% to 4.0%

		Principal	Interest	Payment Total	Interest by FY	Total by FY
FY 2023	12/1/2022	405,000	88,600	493,600		
	6/1/2023	-	80,500	80,500	169,100	574,100
FY 2024	12/1/2023	435,000	80,500	515,500		
	6/1/2024	-	71,800	71,800	152,300	587,300
FY 2025	12/1/2024	455,000	71,800	526,800		
	6/1/2025	-	62,700	62,700	134,500	589,500
FY 2026	12/1/2025	475,000	62,700	537,700		
	6/1/2026		53,200	53,200	115,900	590,900
FY 2027	12/1/2026	490,000	53,200	543,200		
	6/1/2027		43,400	43,400	96,600	586,600
FY 2028	12/1/2027	510,000	43,400	553,400		
	6/1/2028		33,200	33,200	76,600	586,600
FY 2029	12/1/2028	530,000	33,200	563,200		
	6/1/2029		22,600	22,600	55,800	585,800
FY 2030	12/1/2029	550,000	22,600	572,600		
	6/1/2030		11,600	11,600	34,200	584,200
FY 2031	12/1/2030	575,000	11,600	586,600		
	6/1/2031		5,850	5,850	17,450	592,450
FY 2032	12/1/2031	585,000	5,850	590,850		
				-	5,850	590,850
Outstanding at 9/30/22:		5,010,000	858,300	5,868,300	858,300	5,868,300

2019 Special Obligation Bond Issue Debt Service Fund

This fund accounts for the Special Obligation bonds in the amount of \$12,430,000 issued by the City on October 2, 2019. The amount of \$7,600,000 of the bonds were issued to refund, similar to refinance, the \$8,580,000 outstanding balance of the 2009 Series B bonds. The original bond issuance was used to fund the majority of the purchase and construction of a new police facility.

The remaining \$4,830,000 of the 2019 bonds were issued to fund the City's contribution toward renovation of the Center of Clayton. A recent court decision, unrelated to the City of Clayton, will cause this levy to reduce by approximately \$84,000. This amount is reflected in the FY 2022 revenue.

The bond issue is scheduled to mature in 2032.

2019 Special Obligation Bond Refunding and Improvement - \$12,430,000			
Interest Rate Range: 2.0% to 5.0%			
	Principal	Interest	Total Debt Service
2023	1,020,000	409,150	1,429,150
2024	1,070,000	356,900	1,426,900
2025	1,125,000	302,025	1,427,025
2026	1,175,000	244,525	1,419,525
2027	1,235,000	184,275	1,419,275
2028	1,295,000	127,500	1,422,500
2029	1,350,000	81,350	1,431,350
2030	1,390,000	40,250	1,430,250
2031	480,000	14,600	494,500
2032	490,000	4,900	494,900
Outstanding Principal Balance at 9/30/2022:			\$10,630,000

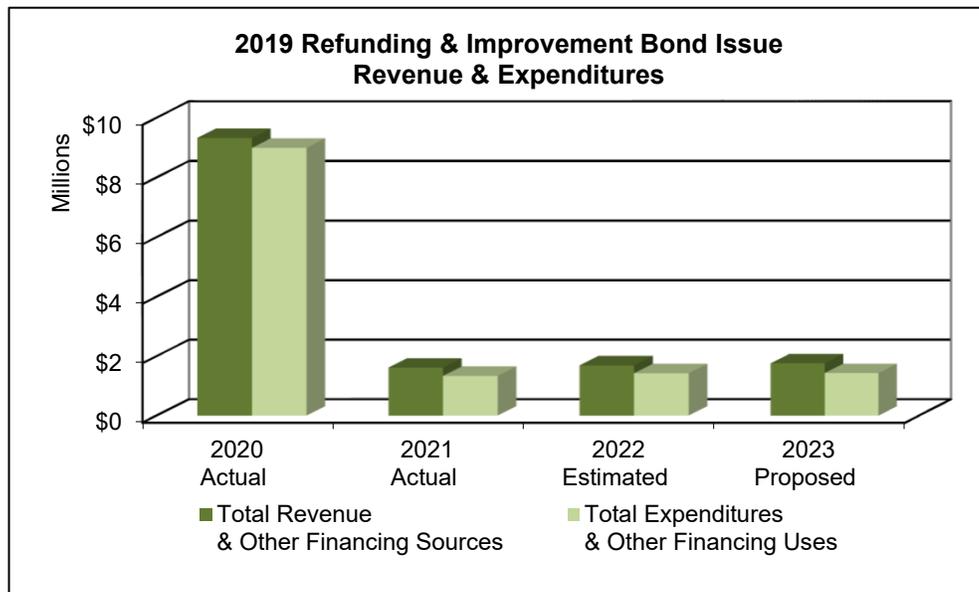
2019 Refunding & Improvement Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 35	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$0	\$329,834	\$606,835	\$869,801
Revenue	677,309	1,616,094	1,690,241	1,759,588
Other Financing Sources	8,646,627	0	0	0
Total Revenue & Other Financing Sources	9,323,936	1,616,094	1,690,241	1,759,588
Expenditures	348,627	1,339,093	1,427,275	1,431,150
Other Financing Uses	8,645,475	0	0	0
Total Expenditures & Other Financing Uses	8,994,102	1,339,093	1,427,275	1,431,150
Surplus (Deficit)	329,834	277,001	262,966	328,438
Ending Fund Balance	\$329,834	\$606,835	\$869,801	\$1,198,239
% Fund Balance to Expenditures	0%	0%	61%	84%

This debt service fund tracks the principal and interest payments for the 2019 Special Obligation Bonds. A portion of the proceeds was used to fund the renovation of the Center of Clayton with the remaining proceeds used to refinance the 2009 Series B Bond Issue. All bond proceeds were spent as of 2021. The refinance of the 2009 debt saved approximately \$720,000.



2019 Refunding & Improvement Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$509,929	\$1,047,941	\$1,022,128	\$1,022,128	\$1,089,500	\$1,141,320	12%	5%
Personal Property Tax	37,129	102,734	97,315	97,315	106,620	113,850	17%	7%
Total Property Tax	547,058	1,150,675	1,119,443	1,119,443	1,196,120	1,255,170	12%	5%
Sales & Use Taxes								
Parks-Storm Water Sales Tax (0.5%)	125,999	462,709	495,000	495,000	490,988	500,000	1%	2%
Total Sales & Use Taxes	125,999	462,709	495,000	495,000	490,988	500,000	1%	2%
Interest Income								
Interest on Investments	4,251	2,710	100	100	3,133	4,418	4318%	41%
Total Interest Income	4,251	2,710	100	100	3,133	4,418	4318%	41%
Total Revenue	677,308	1,616,094	1,614,543	1,614,543	1,690,241	1,759,588	9%	4%
Other Financing Sources								
Bond Proceeds	8,646,627	0	0	0	0	0	0%	0%
Total Other Financing Sources	8,646,627	0	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$9,323,936	\$1,616,094	\$1,614,543	\$1,614,543	\$1,690,241	\$1,759,588	9%	4%

2019 Refunding & Improvement Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$318	\$318	\$5,000	\$5,000	\$3,500	\$2,000	-60%	-43%
Total Contractual Services	318	318	5,000	5,000	3,500	2,000	-60%	-43%
Debt Service								
Debt Service Principal	0	835,000	965,000	965,000	965,000	1,020,000	6%	6%
Debt Service Interest	348,309	503,775	458,775	458,775	458,775	409,150	-11%	-11%
Total Debt Service	348,309	1,338,775	1,423,775	1,423,775	1,423,775	1,429,150	0%	0%
Total Expenditures	348,627	1,339,093	1,428,775	1,428,775	1,427,275	1,431,150	0%	0%
Other Financing Uses								
Bond Issuance Costs	92,391	0	0	0	0	0	0%	0%
Transfer to Trustee	8,553,084	0	0	0	0	0	0%	0%
Total Other Financing Uses	8,645,475	0	0	0	0	0	0%	0%
Total Expenditures and Other Financing Uses	\$8,994,102	\$1,339,093	\$1,428,775	\$1,428,775	\$1,427,275	\$1,431,150	0%	0%

**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-22**

Special Obligation Refunding and Improvement Bonds, Series 2019

Refund Series 2009B - \$7,600,000

Interest rate range: 3.0% to 5.0%

		Principal	Interest	Payment Total	Interest by FY	Total by FY
FY 2023	12/1/2022	675,000	137,675	812,675		
	6/1/2023		120,800	120,800	258,475	933,475
FY 2024	12/1/2023	710,000	120,800	830,800		
	6/1/2024		103,050	103,050	223,850	933,850
FY 2025	12/1/2024	745,000	103,050	848,050		
	6/1/2025		84,425	84,425	187,475	932,475
FY 2026	12/1/2025	780,000	84,425	864,425		
	6/1/2026		64,925	64,925	149,350	929,350
FY 2027	12/1/2026	820,000	64,925	884,925		
	6/1/2027		44,425	44,425	109,350	929,350
FY 2028	12/1/2027	860,000	44,425	904,425		
	6/1/2028		27,225	27,225	71,650	931,650
FY 2029	12/1/2028	895,000	27,225	922,225		
	6/1/2029		13,800	13,800	41,025	936,025
FY 2030	12/1/2029	920,000	13,800	933,800		
					13,800	933,800

Refund Series 2009B

Outstanding at 9/30/22: 6,405,000 1,054,975 7,459,975 1,054,975 7,459,975

Recreation Center Project - \$4,830,000

Interest rate range: 2.0% to 5.0%

		Principal	Interest	Payment Total	Interest by FY	Total by FY
FY 2023	12/1/2022	345,000	79,650	424,650		
	6/1/2023		71,025	71,025	150,675	495,675
FY 2024	12/1/2023	360,000	71,025	431,025		
	6/1/2024		62,025	62,025	133,050	493,050
FY 2025	12/1/2024	380,000	62,025	442,025		
	6/1/2025		52,525	52,525	114,550	494,550
FY 2026	12/1/2025	395,000	52,525	447,525		
	6/1/2026		42,650	42,650	95,175	490,175
FY 2027	12/1/2026	415,000	42,650	457,650		
	6/1/2027		32,275	32,275	74,925	489,925
FY 2028	12/1/2027	435,000	32,275	467,275		
	6/1/2028		23,575	23,575	55,850	490,850
FY 2029	12/1/2028	455,000	23,575	478,575		
	6/1/2029		16,750	16,750	40,325	495,325
FY 2030	12/1/2029	470,000	16,750	486,750		
	6/1/2030		9,700	9,700	26,450	496,450
FY 2031	12/1/2030	480,000	9,700	489,700		
	6/1/2031		4,900	4,900	14,600	494,600
FY 2032	12/1/2031	490,000	4,900	494,900		
					4,900	494,900

Recreation Center Project

Outstanding at 9/30/22: 4,225,000 710,500 4,935,500 710,500 4,935,500

Grand Total

Outstanding at 9/30/22: 10,630,000 1,765,475 12,395,475 1,765,475 12,395,475

2014 General Obligation Bond Issue Debt Service Fund

This fund accounts for the general obligation debt in the amount of \$15,000,000 issued by the City in October 2014. The debt paid for updates to street lighting; replacement of alleys; and resurfacing and repaving of more than fifty percent (50%) of the City's neighborhood streets. This bond issue is scheduled to mature in 2034.

Areas resurfaced using bond proceeds from this debt issue include:

- Carondelet Plaza
- Clayton Gardens
- Claverach Park
- Clayshire
- Country Club Court
- Country Club Place
- DeMun Park
- Hanley Place
- Hi-Pointe
- Hillcrest Subdivision
- Maryland Terrace
- Moorlands
- Northmoor
- Old Town
- Parkside
- Skinker Heights
- Wydown Forest

Areas to be resurfaced using a combination of grants and bond proceeds for the required grant match include:

- Brentwood Boulevard
- Maryland Avenue
- Central Business District Resurfacing

In 2021, the remaining fund balance reserved for capital projects was transferred out of this debt service fund into the new 2014 General Obligation Bond Construction Fund which is a Capital Improvement fund. These bonds were refunded in January 2022 to achieve interest savings and are now the 2022 General Obligation Bond Issue Refunding Debt Service Fund.

2014 General Obligation Bond Issue

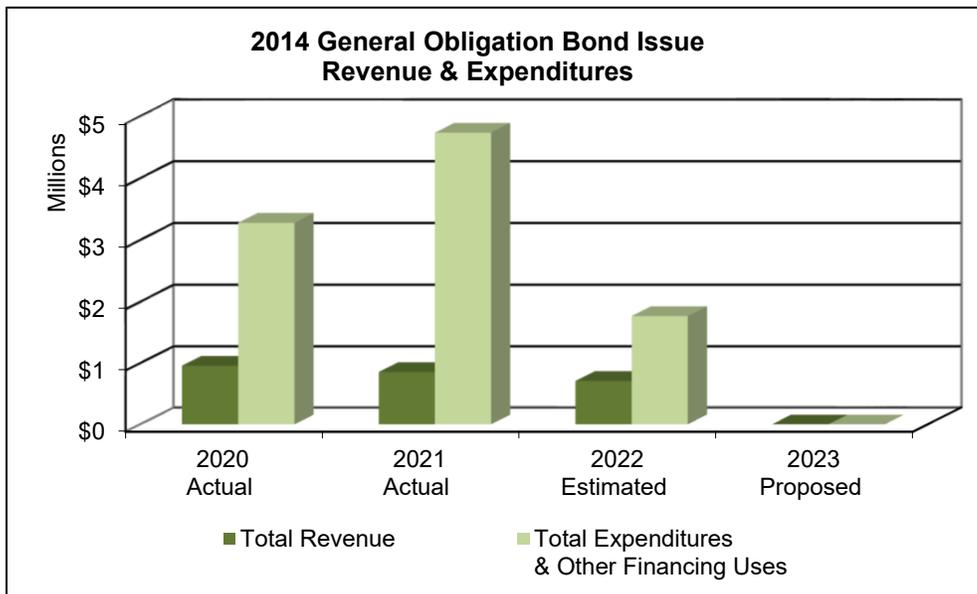
Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 32	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$7,261,717	\$4,942,110	\$1,060,635	\$0
Total Revenue	961,387	856,600	710,393	0
Expenditures	1,016,115	1,007,415	847,228	0
Other Financing Uses	2,264,879	3,730,661	923,800	0
Total Expenditures & Other Financing Uses	3,280,993	4,738,075	1,771,028	0
Surplus (Deficit)	(2,319,607)	(3,881,475)	(1,060,635)	0
Ending Fund Balance	\$4,942,110	\$1,060,635	\$0	\$0
% Fund Balance to Expenditures	486%	105%	0%	0%

The City issued General Obligation Bonds totaling \$15,000,000 in October 2014 to provide funding to resurface and repave more than 50% of residential streets in the City, replace outdated street lighting, and repair and replace alleys. The debt service payments are supported by property tax revenue recorded in this fund.

Through 2020, expenditures in this fund included transfers-out for construction costs recorded in the Capital Improvement Fund. In 2021, a one-time transfer moved the remaining bond proceeds to the new 2014 GO Bond Construction Fund where projects are now recorded. This change will allow the remaining construction funds to be separated from debt service funds. **This bond issue was refunded in January of 2022.**



2014 General Obligation Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$774,629	\$774,576	\$818,861	\$146,047	\$639,321	\$0	-100%	-100%
Personal Property Tax	59,572	64,912	65,960	65,960	67,613	0	-100%	-100%
Total Property Tax	834,201	839,489	884,821	212,007	706,934	0	-100%	-100%
Interest Income								
Interest on Investments	127,186	17,112	6,438	6,438	3,459	0	-100%	-100%
Total Interest Income	127,186	17,112	6,438	6,438	3,459	0	-100%	-100%
Total Revenue	\$961,387	\$856,600	\$891,259	\$218,445	\$710,393	\$0	-100%	-100%

2014 General Obligation Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$3,977	\$477	\$2,000	\$4,500	\$159	\$0	-100%	-100%
Total Contractual Services	3,977	477	2,000	4,500	159	0	-100%	-100%
Debt Service								
Debt Service Principal	620,000	640,000	670,000	670,000	670,000	0	-100%	-100%
Debt Service Interest	392,138	366,938	340,738	177,069	177,069	0	-100%	-100%
Total Debt Service	1,012,138	1,006,938	1,010,738	847,069	847,069	0	-100%	-100%
Total Expenditures	1,016,115	1,007,415	1,012,738	851,569	847,228	0	-100%	-100%
Other Financing Uses								
Transfers Out to Capital Improvement Fund	2,264,879	0	0	0	0	0	0%	0%
Transfers Out to 2014 GO Bond Construction Fund	0	3,730,661	0	0	0	0	0%	0%
Transfers Out to 2014 GO Refunding Bond Fund	0	0	0	0	923,800	0	0%	-100%
Total Other Financing Uses	2,264,879	3,730,661	0	0	923,800	0	0%	-100%
Total Expenditures & Other Financing Uses	\$3,280,993	\$4,738,075	\$1,012,738	\$851,569	\$1,771,028	\$0	-100%	-100%

2011 Special Obligation Bond Issue Debt Service Fund

This fund accounts for the Special Obligation debt in the amount of \$9,845,000 issued by the City in November 2011. This debt was issued to fund \$5 million for the reconstruction and renovation of the new police headquarters, which opened in February 2013.

The balance of the bond issue was used to construct or support the grant match for the following capital improvements:

- Traffic Signals and Signage
- Street Lighting
- Street Resurfacing
- Curbs and Sidewalks
- Municipal Garage Roof Replacement
- Historic Hanley House Improvements
- Shaw Park Tennis Court Renovation
- Shaw Park Ice Rink Improvements
- Shaw Park Ball Field Improvements
- Shaw Park Walking Trail
- Shaw Park Aquatic Center Improvements

This bond issue is scheduled to mature in 2032. These bonds were refunded in October 2021 to achieve interest savings and are now the 2021 Special Obligation Bond Issue Debt Service Fund Refunding bonds.

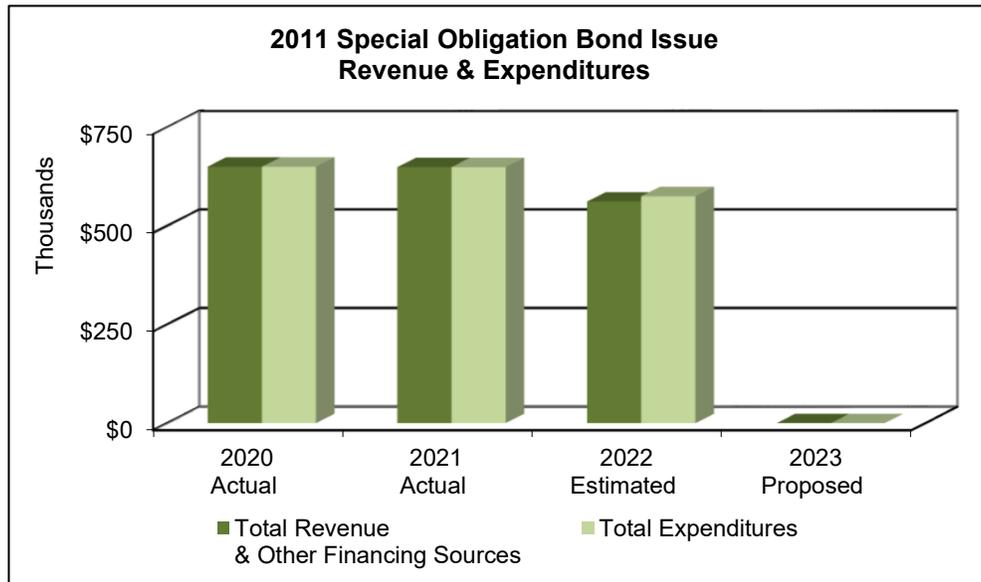
2011 Special Obligation Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 31	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$13,245	\$13,317	\$13,450	\$0
Revenue	258	133	6	0
Other Financing Sources	649,700	648,888	561,569	0
Total Revenue & Other Financing Sources	649,958	649,020	561,575	0
Total Expenditures	649,885	648,887	575,025	0
Surplus (Deficit)	72	133	(13,450)	0
Ending Fund Balance	\$13,317	\$13,450	\$0	\$0
% Fund Balance to Expenditures	2%	2%	0%	0%

This fund supports the Special Obligation debt issued for the construction or renovation of the following: police building improvements, traffic signals and signage, street lighting, general street resurfacing, curb and sidewalk programs, facility improvements, Shaw Park tennis center, ice rink, aquatic center and ballfield improvements, Oak Knoll Park and Hanley House improvements. All bond proceeds were spent as of 2016. The debt service payments are supported by a transfer-in from the Capital Improvement Fund. **This bond issue was refunded in October of 2021.**



2011 Special Obligation Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Interest Income								
Interest on Investments	\$258	\$133	\$20	\$20	\$6	\$0	-100%	-100%
Total Interest Income	258	133	20	20	6	0	-100%	-100%
Total Revenue	258	133	20	20	6	0	-100%	-100%
Other Financing Sources								
Transfers-In	649,700	648,888	648,675	563,569	561,569	0	-100%	-100%
Total Other Financing Sources	649,700	648,888	648,675	563,569	561,569	0	-100%	-100%
Total Revenue & Other Financing Sources	\$649,958	\$649,020	\$648,695	\$563,589	\$561,575	\$0	-100%	-100%

2011 Special Obligation Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$186	\$0	\$2,000	\$2,000	\$186	\$0	-100%	-100%
Total Contractual Services	186	0	2,000	2,000	186	0	-100%	-100%
Debt Service								
Debt Service Principal	450,000	460,000	470,000	470,000	470,000	0	-100%	-100%
Debt Service Interest	199,700	188,887	176,675	91,569	91,569	0	-100%	-100%
Total Debt Service	649,700	648,887	646,675	561,569	561,569	0	-100%	-100%
Total Expenditures	649,885	648,887	648,675	563,569	561,755	0	-100%	-100%
Other Financing Uses								
Transfers Out to 2014 GO								
Refunding Bond Fund	0	0	0	13,454	13,270	0	0%	-100%
Total Other Financing Uses	0	0	0	13,454	13,270	0	0%	-100%
Total Expenditures and Other Financing Uses	\$649,885	\$648,887	\$648,675	\$577,023	\$575,025	\$0	-\$1	-\$1

2009 Build America Bond Issue Debt Service Fund

The \$15,000,000 Build America Taxable Bonds were sold in November 2009 in two series:

Series A - \$6,420,000

Series B - \$8,580,000

The bonds were issued to purchase and renovate the Clayton police facility. The Series A bond issue matured in 2020 and the Series B bond issue was originally scheduled to mature in 2030. The City refunded the Series B in 2019, resulting in approximately \$720,000 of interest savings.

The City received resident approval in August 2010 to levy a general property tax to pay for the debt service on these bonds starting in 2014, coinciding with the expiration of a general obligation bond issue. Through 2013, the General Fund supported the debt payments on these bonds until the new levy went into effect. This property tax revenue will continue to support the project bonds now recorded in the 2019 refunding special obligation bond.

Build America Bonds are taxable bonds for which the federal government rebates 35% of the interest cost paid by the City. However, beginning in 2013, the federal government withheld a portion of the interest rebate due to sequestration. With the maturity of Series A and the refunding of Series B, the City received its final interest rebate for the December 2019 interest payments.

2009 Build America Bond Issue

Summary of Revenue and Expenditures

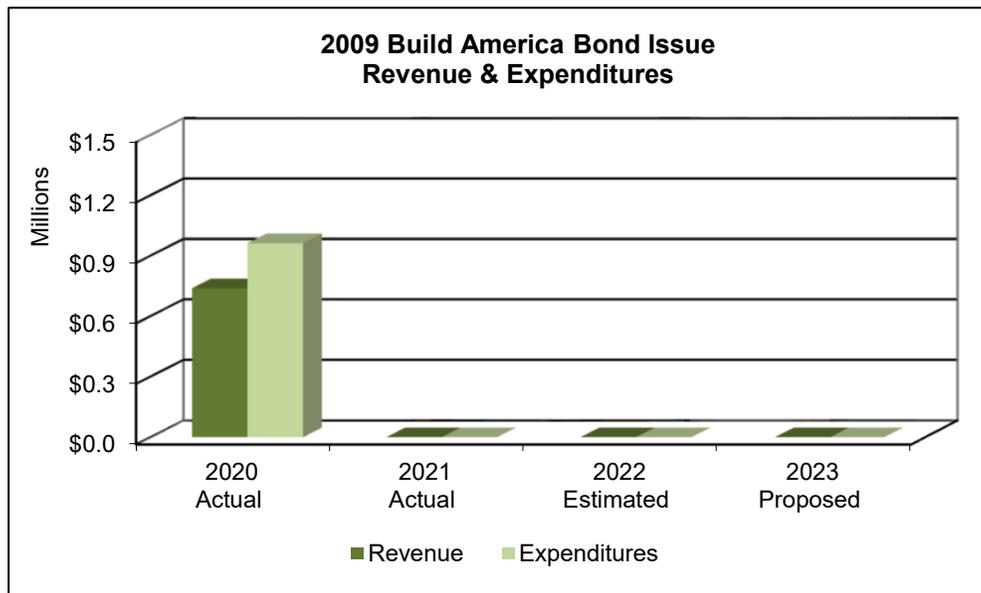
Fiscal Years 2020 - 2023

Fund 30	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Beginning Fund Balance	\$224,057	\$0	\$0	\$0
Revenue	738,360	0	0	0
Expenditures	962,417	0	0	0
Surplus (Deficit)	(224,057)	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	0%	0%	0%	0%

This fund paid for the debt related to bonds issued for the new police facility. The Build America Bonds offered the bond holders a higher taxable interest rate on their investment, while the federal government provided the City a rebate to offset the higher interest costs.

A property tax levy approved by voters in 2010, which began in 2014, supported the debt service on these bonds. This levy coincided with a reduction in property tax levy due to the retirement of prior General Obligation Bonds.

The 2009A Series matured in 2019, and the 2009B Series was refunded in 2019.



2009 Build America Bond Issue - Revenue

Revenue	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$593,095	\$0	\$0	\$0	\$0	\$0	0%	0%
Personal Property Tax	62,906	0	0	0	0	0	0%	0%
Total Property Tax	656,002	0	0	0	0	0	0%	0%
Intergovernmental								
Federal Rebate	81,149	0	0	0	0	0	0%	0%
Total Intergovernmental	81,149	0	0	0	0	0	0%	0%
Interest Income								
Interest on Investments	1,209	0	0	0	0	0	0%	0%
Total Interest Income	1,209	0	0	0	0	0	0%	0%
Total Revenue	\$738,360	\$0	\$0	\$0	\$0	\$0	0%	0%

2009 Build America Bond Issue - Expenditures

Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Proposed	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$1,025	\$0	\$0	\$0	\$0	\$0	0%	0%
Total Contractual Services	1,025	0	0	0	0	0	0%	0%
Debt Service								
Debt Service Principal	715,000	0	0	0	0	0	0%	0%
Debt Service Interest	246,393	0	0	0	0	0	0%	0%
Total Debt Service	961,393	0	0	0	0	0	0%	0%
Total Expenditures	\$962,417	\$0	\$0	\$0	\$0	\$0	0%	0%

Executive Memorandum

TO: Mayor and Board of Alderman
FROM: David Gipson, City Manager
DATE: July 30, 2022
RE: Changes in Fees – FY 2023

Staff has completed its annual review of fees currently being charged by the City. As a result, we are recommending changes in private subdivision fees, permit parking fees at one facility, and various Parks & Recreation fees.

A summary of the proposed fee changes is presented below and in the succeeding appendices.

Public Works

Private Subdivision Fees

The City charges private subdivisions a fee per linear foot for snow removal, leaf collection and street sweeping. Subdivisions within City limits are currently charged \$0.52 per linear foot. This fee can be increased annually based on changes in the Consumer Price Index (CPI), with a minimum increase of \$0.01 per linear foot per year. Staff propose a \$0.03 per linear foot increase to a new rate of \$0.56 per linear foot in FY 2023.

Portions of private subdivisions that lay outside City limits are charged a fee per linear foot intended to cover the actual cost of service, with 2019 being the first year in which this higher rate was billed. The current fee is \$1.79 per linear foot. Based on actual operating expenses, and accounting for the variability of winter storm event costs, staff propose a \$0.12 per linear foot increase to a new rate of \$1.91 per linear foot in FY 2023.

See Appendix I for a table indicating the private subdivisions with linear footage inside and outside of City limits and anticipated revenue based on the proposed fee changes.

Permit Parking Fees

Based on the recommendations from St. Louis Parking based on usage and demand, staff propose a monthly rate increase for the 8011 Bonhomme Garage. This monthly rate will change from \$85 to \$90 per space. See Appendix II for a full list of fees for all parking lots and garages.

Parks & Recreation

In order to offer affordable facilities and programs for all members of our community to enhance their quality of life while ensuring that direct costs of facility operations are covered by user fees, the Department proposes changes for Shaw Park Aquatic Center rental fees, birthday party package fees, and program fees. The Parks & Recreation Commission approved these increases at their May 2, 2022 meeting. See Appendix III for a full list of these proposed changes.



Appendix I

Fees for Public Services in Private Subdivisions

Services include Street Sweeping, Leaf Collection and Snow Removal
 Actual Cost of Services = \$1.91 per centerline foot
 Most Recent 12 Month CPI = 6.22%

Subdivision Name	Street Names	Linear Footage in Clayton*	Linear Footage in St Louis**	Fiscal Year Cost per Linear Foot				
				2021	2022	2023	2024	2025
			Clayton Rate	\$0.52	\$0.53	\$0.56	\$0.59	\$0.63
			St. Louis Rate	\$2.09	\$1.79	\$1.91	\$1.92	\$1.93
Carrswold	Carrswold Dr.	4400	0	\$2,266	\$2,310	\$2,454	\$2,606	\$2,768
Tuscany Park	Tuscany	800	0	\$412	\$420	\$446	\$474	\$503
Wydown Terrace	Wydown Terrace	2400	0	\$1,236	\$1,260	\$1,338	\$1,422	\$1,510
E. Brentmoor Park	E. Brentmoor	3900	0	\$2,627	\$2,678	\$2,844	\$3,021	\$3,209
	Asbury Ave.	1200	0					
Southmoor	Southmoor Dr.	1700	0	\$876	\$893	\$948	\$1,007	\$1,070
W. Brentmoor Park	W. Brentmoor	4200	0	\$2,163	\$2,205	\$2,342	\$2,488	\$2,642
Forest Ridge	Forest Ridge Dr.	2000	0	\$1,030	\$1,050	\$1,115	\$1,185	\$1,258
Hi-Pointe	San Bonita Ave.	0	600	\$3,553	\$3,049	\$3,246	\$3,263	\$3,280
	Alamo Ave.	0	100					
	Buena Vista	0	1000					
Ellenwood	Woodburne	0	1200	\$5,789	\$5,092	\$5,419	\$5,495	\$5,575
	Fauquier Dr.	600	900					
	Alexander Dr.	900	300					
Hillcrest	Aberdeen Pl.	0	800	\$3,344	\$2,870	\$3,055	\$3,071	\$3,087
	Arundel Pl.	0	800					
Country Club Place	N. Polo	350	0	\$180	\$184	\$195	\$207	\$220
Total Fees				\$23,475	\$22,010	\$23,403	\$24,238	\$25,122

*reduced from actual costs for residents in city limits

**actual costs for residents outside city limits (beginning FY19)



Appendix II Schedule of Adjustments Monthly Permit Parking Fees Fiscal Year 2023

Common Name/ Address	# Permit Spaces	Actuals					Proposed 2023
		2018	2019	2020	2021	2022	
Upper St Joe 120 N Meramec	68	\$80.00	\$80.00	\$85.00	\$85.00	****	****
N Central Lot 111 N Central	30			\$85.00	\$85.00	\$85.00	\$85.00
S Hanley/Wydown 602 S Hanley	15	\$75.00	\$80.00	\$85.00	\$85.00	\$85.00	\$85.00
Wydown 7619 Wydown	13	\$75.00	\$80.00	\$85.00	\$85.00	\$85.00	\$85.00
N. Brentwood*** 8049 Forsyth	72	\$80.00	\$80.00	\$85.00	***	***	***
Forsyth/ N Brentwood*** 8049 Forsyth	31	\$80.00	\$80.00	\$85.00	***	***	***
Bonhomme Garage* 8011 Bonhomme	301	\$80.00	\$80.00	\$85.00	\$85.00	\$85.00	\$90.00
Shaw Park/County Garage** 235 S Meramec	250	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00

* Excludes 269 additional permit spaces owned by St. Louis County; 90 spaces under long term lease with Moneta; and additional spaces under long term lease with Clayton on the Park

** Garage is owned by St Louis County. City owns rights to 250 spaces via contract. (100 reserved for 212 Meramec, 50 reserved spaces for 227 S. Central, remaining 100 reserved for 227 S. Central upon development completion)

*** Lots are part of known development and were removed from city maintenance and ownership in December of 2019.

**** Lease agreement terminated in December of 2020.

Appendix III Parks & Recreation Proposed Fee Increases

Due to the extensive number of programs offered within the department, changes in fees are not brought forward individually, but are approved departmentally and contained within the budget.

Shaw Park Aquatic Center Rental Fees

Competition Pool, Dive Tank and After-Hours Rentals - Staff proposes to increase the rental rates for the Competition Pool and lap lanes, Dive Tank and lap lanes, and After-Hours Rentals (up to 300 people). Rental rates for these areas have not increased since 2017. The proposed Competition Pool, Dive Tank and After-Hours rental fees for FY23 are as follows:

Facility	Rental Type	Current Fee per hour	Proposed Fee per hour
Competition Pool Only	Resident	\$192.00	\$200.00
	Corporate	\$224.00	\$232.00
	Non-Resident	\$256.00	\$264.00
Dive Tank Only	Resident	\$84.00	\$90.00
	Corporate	\$96.00	\$102.00
	Non-Resident	\$108.00	\$114.00
After Hours Rental (Up to 300 People)	Resident	\$290.00	\$335.00
	Corporate	\$380.00	\$410.00
	Non-Resident	\$90.00	\$100.00
Competition Pool Lap Lane	Resident	\$24.00	\$25.00
	Corporate	\$28.00	\$29.00
	Non-Resident	\$32.00	\$33.00
Dive Tank Lap Lane	Resident	\$14.00	\$15.00
	Corporate	\$16.00	\$17.00
	Non-Resident	\$18.00	\$19.00

Birthday Party Packages - Staff recommends a change in the birthday party rental packages at Shaw Park Aquatic Center based on comparative packages in the St. Louis area and to the Center of Clayton birthday party packages (which were updated in FY22). The rental package includes a party room for 2 hours and 30 swimmers, and up to 40 additional swimmers may be added for a fee. Designated times are established to allow for more parties on weekends, and all guests would receive a wristband for admission to the facility. Staff does not foresee this increase as a hinderance to patrons booking parties at Shaw Park Aquatic Center in the future. Finally, raising the rental rates will assist in generating additional revenue to help offset increasing staff costs. Below is the suggested increase for birthday parties:

Facility	Rental Type	Current Fee	Proposed Fee
SPAC Birthday Party Package (30 people & room during open hours)	Resident/Member	\$150.00	\$195.00
	Corporate	\$165.00	\$215.00
	Non-Resident	\$180.00	\$240.00

Staff Cost Outside Public Times - Staff recommends a staffing cost, outside public usage times, to rental packages at the Shaw Park Aquatic Center, based on comparative rates in the St. Louis area. This would help us align with the increasing staffing cost and would be listed as a before and after-hours fee to cover these costs. This is recommended only when the pool is not open to the public. Below are the suggested staffing costs:

Facility	Rental Type	Current Fee	Proposed Fee
Staffing Cost (outside public usage times)	1 Staff	\$0.00	\$35.00
	2 Staff	\$0.00	\$70.00
	3 Staff	\$0.00	\$105.00

Program Fees

As a final note, we wanted to remind you of our pricing policy for programming within the department. Staff regularly reviews all program - costs and sets fees based on the guidelines below:

- Recreational program fees are expected to, at a minimum; recover all direct costs associated with the program along with a 25% administrative fee to cover brochure, administration, facility usage and utilities.
- Resident rates are to be set at a rate below non-resident rates.
- Additionally, we factor in whether the program is a core service (i.e. group fitness classes), versus a specialty program (i.e. personal training) in determining fees. Those that are intended to serve the needs of the individual and are more specialized in focus will be set at a rate much higher than our core services.



TO: Mayor and Board of Alderman
FROM: David Gipson, City Manager
DATE: July 30, 2022
SUBJECT: Personnel Report – FY 2023 Budget

This memo serves as a report of the classification, compensation, and benefits of City employees. This includes recommended changes in the City's staffing, compensation plan, and benefits in the coming year.

Position Classification System

The position classification system establishes a hierarchy of the various job descriptions maintained by the City. The system is based on an analysis of the duties and responsibilities for each position, taking into account such factors as education, training and experience needed to perform the job, nature of the work involved, the degree of supervision exercised or received, and other measures of responsibility and complexity. The St. Louis area municipal market is also taken into consideration for determining proper salary ranges. To that end, in 2019 the City worked with a consultant, McGrath Human Resources Group, to perform a full market review of our classification system, as well as compensation and benefits. The City will launch its next comprehensive compensation and benefits study during FY23 for implementation in FY24.

As a reminder, the City has two pay systems which are the Step System which covers police and firefighters, and the Open Range System which covers all other general employees. Step system employees progress through their salary range one step each year based on successful performance. Open range employees progress through their salary range based on their annual performance evaluation, therefore each employee's increase will vary.

Provisions for FY 2023 Salary Adjustments

The City's goal is to maintain our place in the competitive market for salaries and benefits. However, given the current and future forecasted impact of the novel Coronavirus (COVID-19) pandemic coupled with the current labor market, the recommendation this year adjusts the step range by 3%, the open range by 3% and establishes a 3% merit pool for the Open Range employees.

All employees will be capped at the maximum of their salary range. For FY22, Open Range employees below the mid-point of their salary range will receive the 2.5% midpoint adjustment on their position's anniversary date.

We will discuss compensation further at our budget work sessions.

The part-time and seasonal personnel salary schedule has changes to select positions due to the Missouri minimum wage increase in January 2023 and no across the board changes this year. Individual salary increases for part-time personnel are based on additional responsibilities and experience.

The salary schedules for all positions in the City are attached.

Personnel Requests and Reclassifications

Below is a list of departmental reclassifications and title changes that were approved during FY 2023 budget planning. Any financial impact listed is base salary only and does not include benefits. There are no additions to the number of full-time employees although due to restructuring and reclassification of positions, the City now pays for 0.75 FTE more than FY22.

Department	Change	Justification	Salary Grade	Financial Impact
Human Resources	Addition of PT HR Project Manager	Due to ongoing and planned HR projects, the department has requested to keep the outgoing HR Generalist on a part-time, as needed basis. This part-time position will work an estimated 10 hours per week, though exact hours worked may fluctuate dependent on project workload and employee capacity.	J	\$15,488
City Manager's Office	Addition of Marketing Intern	The Marketing Intern will be used for content creation for City-wide communication (City, Parks, and CRSWC), graphic design for social media, and videography. The intern position will work an estimated 15 hours per week for one semester.		\$8,092
Technology Services	Addition of IT Intern	The IT Intern will be used to for general IT Support and/or Network/Server projects. The intern will work an estimated 20 hours per week year-round.		\$22,442
Planning & Development Services	Reclassify (1) Building Inspector I position to Multi Discipline Inspector	Reclassification of position to better distribute work between commercial and residential inspectors and provide back-up and succession plan for future.	K → L	\$4,496

Benefits

Medical Insurance – The City has been a member of the St. Louis Area Insurance Trust (SLAIT) medical insurance pool since its inception in 2009. The City’s annual medical insurance premium increases have been successfully moderated by membership in this consortium, with the increase for the new plan year at 8%. The City contributes 90% of employee-only premium coverage and 75% of the premium for dependent level coverages.

The City continues to offer an opt-out choice for medical insurance which provides a payment to the employees who elect not to participate in the City’s medical plan because they have other available coverage. This payment is \$1,250 for opting out of single coverage, \$1,875 for employee and child(ren) coverage or employee and spouse coverage, and \$2,500 for full family coverage annually, with approximately eleven (11) employees taking advantage of this benefit.

Pension - Non-Uniformed employees continue to pay a 3% mandatory pension contribution, and Uniformed employees continue to pay a 5% mandatory pension contribution.

The City’s required contribution to the pension plans is actuarially determined. The historic contributions are listed below.

Recent History of Pension Contributions

Fiscal Year	Non-Uniform Plan*	Uniform Plan	Total	% Change
2014	\$473,909	\$1,004,082	\$1,477,991	-4%
2015	\$544,097	\$857,131	\$1,401,228	-5%
2016	\$556,056	\$945,822	\$1,501,878	7%
2017	\$601,994	\$1,053,439	\$1,655,433	10%
2018	\$534,824	\$1,137,681	\$1,672,505	1%
2019	\$481,932	\$1,109,879	\$1,591,811	-5%
2020	\$502,464	\$1,141,253	\$1,643,717	3%
2021	\$624,178	\$1,078,842	\$1,703,020	4%
2022	\$536,394	\$936,031	\$1,472,425	-14%
2023**	\$565,314	\$715,762	\$1,281,076	-13%

*The Non-Uniform Plan contribution also includes employees of the Center of Clayton.

**The FY 2023 Non-Uniformed Plan contribution is estimated and will be known in October.

Dental Insurance – The City will maintain its current contribution strategy for its dental insurance. There is no cost to employees for those choosing individual only coverage, while employees electing dependent coverage are responsible for 25% of the premium cost.

Tuition Reimbursement – The tuition benefit is indexed to reflect the level of the University of Missouri – St. Louis’ current per credit hour rate for both undergraduate and graduate classes, for up to twelve (12) credit hours per fiscal year. Beginning FY21, employees were limited to the attainment of one (1) Bachelors degree and one (1) Masters degree and a repayment provision was added to encourage employee retention following course completion.

Holidays – The City currently observes ten (10) specific holidays each year which are New Years’ Day, Martin Luther King’s Birthday, President’s Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Thanksgiving Day and the day after Thanksgiving, and Christmas Day. Additionally, the City Manager authorizes one floating holiday which is designated at the employee’s discretion, with Department Head approval.

Membership to the Center of Clayton: Employees will continue to have access to platinum family membership at The Center and Shaw Park facilities.

The remainder of our benefit programs will continue, including group life and employee paid long-term disability insurance; employee assistance program; voluntary vision insurance; service awards; and Metro passes with a 25% subsidy. All programs have been successful and well-received.

Attachments:

- Appendix I – Salary Structures
 - Open Range Salary Structure
 - Step Salary Structure
 - Part-time and Seasonal Salary Structure

CITY OF CLAYTON
PROPOSED FY23 Open Range Salary Structure
3% Market Adjustment - Effective 10/1/2022

GRADE	TITLE	MINIMUM	MIDPOINT	MAXIMUM
A	<i>No Position</i>	\$33,698	\$39,849	\$46,505
B	Welcome Desk Associate	\$35,555	\$42,044	\$49,066
C	<i>No Position</i>	\$36,972	\$43,720	\$51,023
D	Administrative Assistant – Building Assistant to the Prosecutor/Records Clerk	\$39,576	\$46,799	\$54,616
E	Court Assistant Facility Maintenance Worker I Municipal Service Worker I Parking Controller	\$41,951	\$49,607	\$57,892
F	Administrative Specialist II - Public Works Administrative Specialist II – Recreation Administrative Specialist II - Police Data Analyst Fiscal Specialist	\$44,468	\$52,583	\$61,366
G	Assistant Athletics & Facilities Supervisor Assistant Fitness Supervisor Assistant Membership Supervisor Facility Maintenance Worker II Municipal Service Worker II Parking Control Supervisor Permit Technician	\$46,691	\$55,212	\$64,433
H	Administrative Specialist III—Fire Inclusion Coordinator Forensic Examinations Coordinator	\$48,558	\$57,420	\$67,011
I	Assistant City Forester Field Technician Foreman I Horticulturalist Mechanic	\$50,742	\$60,002	\$70,024
J	Aquatics Supervisor Athletics & Facilities Supervisor Communications & Marketing Specialist Community Recreation Supervisor Fitness Supervisor Human Resources Generalist IT Support Specialist Membership Supervisor	\$53,279	\$63,003	\$73,525

GRADE	TITLE	MINIMUM	MIDPOINT	MAXIMUM
K	Accountant Building Inspector I City Forester Engineering Technician Foreman II IT Support Supervisor Police Administrative Supervisor	\$55,942	\$66,152	\$77,201
L	Foundation Administrator Multi Discipline Inspector Senior Accountant	\$58,739	\$69,459	\$81,060
M	Applications Specialist Associate Network Engineer Building Inspector II Court Administrator Planner	\$61,676	\$72,932	\$85,114
N	Civil Engineer Communications Manager Network Engineer Plans Examiner	\$65,011	\$76,949	\$89,801
O	City Clerk	\$68,327	\$80,796	\$94,291
P	Parks Superintendent Parks & Recreation Admin Superintendent Public Works Superintendent Recreation Superintendent	\$71,743	\$84,835	\$99,005
Q	Building Official Human Resources Manager Principal Civil Engineer	\$78,917	\$93,319	\$106,538
R	Assistant City Manager Assistant Finance Director Assistant Public Works Director - Facilities & Fleet Assistant Director of Technology Services	\$86,810	\$102,653	\$117,193
S	Police Captain	\$101,949	\$117,752	\$130,495
T	Director of Economic Development Director of Finance Director of Planning and Development Director of Technology Services	\$112,289	\$126,157	\$140,361
U	Director of Parks and Recreation Director of Public Works	\$119,026	\$133,725	\$148,783
V	Fire Chief Police Chief	\$126,168	\$145,799	\$157,709
Z	City Manager	\$165,587	\$191,352	\$206,983

CITY OF CLAYTON
PROPOSED FY23 STEP Salary Structure
 Effective 10/1/22

Step (Annual)

Grade	POSITION	1	2	3	4	5	6	7	8
20	Police Officer in Academy	\$60,985							
21	Firefighter	\$65,933	\$68,241	\$70,629	\$72,748	\$74,930	\$77,178	\$79,494	
22	Police Officer	\$68,223	\$70,610	\$73,083	\$75,274	\$77,533	\$79,859	\$82,255	
23	FF/Paramedic in Academy	\$63,297							
24	FF/Paramedic	\$68,720	\$71,125	\$73,614	\$76,191	\$78,477	\$80,831	\$83,256	\$85,753
25	Fire Lieutenant	\$76,734	\$79,418	\$82,199	\$84,665	\$87,205	\$89,821	\$92,516	
26	Police Sergeant	\$85,279	\$88,263	\$91,353	\$94,093	\$96,916	\$99,824	\$102,818	
27	Fire Captain	\$88,539	\$91,637	\$94,845	\$97,691	\$100,622	\$103,639	\$106,748	
28	Police Lieutenant	\$95,511	\$98,855	\$102,314	\$105,384	\$108,545	\$111,801	\$115,155	
29	Battalion Chief	\$104,933	\$108,605	\$112,406	\$115,778	\$119,252	\$122,829	\$126,515	
30	Assistant Fire Chief	\$115,426	\$119,466	\$123,648	\$127,357	\$131,177	\$135,113	\$139,166	

Additional Police Officer Pay Differentials

Detective: \$62.35 per pay period / \$1,621.10 annually
 Corporal: \$96.15 per pay period / \$2,499.90 annually
 Armorer: \$28.85 per pay period / \$750.10 annually
 Field Investigator: \$28.85 per pay period / \$750.10 annually
 Evidence Specialist: \$28.85 per pay period / \$750.10 annually

Additional Firefighter Differential

Engineer: \$96.15 per pay period / \$2,499.90 annually

CITY OF CLAYTON

PROPOSED FY 2023

PART-TIME AND SEASONAL SALARY SCHEDULE

(Hourly, except where noted)

General City Positions

	<i>AS OF OCTOBER 1, 2022</i>		<i>AS OF JANUARY 1, 2023</i>	
<i>TITLE</i>	<i>MINIMUM</i>	<i>MAXIMUM</i>	<i>MINIMUM</i>	<i>MAXIMUM</i>
Seasonal Laborer	\$13.50	\$17.50	\$15.00	\$18.00
P&R Interns	\$13.50	\$17.50	\$15.00	\$18.00
City Interns (Marketing, IT, etc)	\$15.00	\$20.00		
Court Assistant Police Clerk	\$17.00	\$22.00		
HR Project Manager	\$25.61	\$35.35		

Parks & Recreation Positions

<i>TITLE</i>	<i>MINIMUM</i>	<i>MAXIMUM</i>	<i>MINIMUM</i>	<i>MAXIMUM</i>
Cashier Child Care Attendant Concessions Attendant Fitness Attendant Lifeguard Rink Guard Tennis Attendant Wall Belayer Welcome Desk Attendant	\$13.50	\$16.50	\$15.00	\$18.00
Building Attendant Inclusion Aide Shift Supervisor Sports Coach Head Lifeguard Assistant Facility Manager	\$14.50	\$18.50	\$16.00	\$20.00
Facility Manager Welcome Desk Associate Swim/Dive Instructor (group) Assistant Swim/Dive Coach Sports Coordinator Wall Instructor	\$16.50	\$21.50	\$18.00	\$23.00

Program Coordinator				
Aquatics Instructor General Recreation Instructor Camp Program Director Park Rental Coordinator	\$16.50	\$21.50	\$18.00	\$23.00
Private Swim/Dive Instructor Head Swim/Dive Coach	\$20.00	\$25.00	\$20.00	\$25.00
Fitness Instructor (group) Event Attendant Water Fitness Instructor	\$25.00	\$35.00	\$25.00	\$35.00
Group Fitness Meeting Pay Swim/Dive Instructor Meeting Pay Personal Training Meeting Pay	\$13.50		\$15.00	
Skating Instructor Tennis Instructor	\$20.00	\$55.00	\$20.00	\$55.00
Personal Trainer Registered Dietician	\$25.00	\$35.00	\$25.00	\$35.00
Personal Trainer for 2	\$38.00	\$53.00	\$38.00	\$53.00
Group Personal Training	\$44.00	\$62.00	\$44.00	\$62.00
Specialty Instructor* *Specialty training or certification required; includes Yoga, Pilates, Tai- Chi, Spinning, TRX, Martial Arts, and Insanity)	\$35.00	\$55.00	\$35.00	\$55.00

Sports Positions

TITLE	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
Aquatics Official	\$16.50	\$26.50	\$18.00	\$23.00
Scorekeeper (Youth/Adult)	\$13.50	\$16.50	\$15.00	\$18.00

Youth Officials:

<u>1st</u> Grade – <u>4th</u> Grade: Basketball	\$13.50/game	\$16.50/game	\$15.00/game	\$18.50/game
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Volleyball				
<u>1st Grade – 4th Grade:</u> Soccer	\$16.50/game	\$21.50/game	\$18.00/game	\$23.00/game
<u>1st Grade – 4th Grade:</u> Baseball Softball	\$24.00/game	\$28.00/game	\$24.00/game	\$28.00/game
<u>5th Grade – 8th Grade:</u> Basketball Volleyball	\$20.00/game	\$28.00/game	\$20.00/game	\$28.00/game
<u>5th Grade – 8th Grade:</u> Baseball Softball	\$28.00/game	\$32.00/game	\$28.00/game	\$32.00/game
<u>5th Grade – 8th Grade:</u> Soccer	\$25.00/game	\$30.00/game	\$25.00/game	\$30.00/game

Adult Officials:

Baseball	\$25.00/game	\$30.00/game	\$25.00/game	\$30.00/game
Softball	\$22.00/game	\$30.00/game	\$22.00/game	\$30.00/game
Basketball Volleyball	\$22.00/game	\$30.00/game	\$22.00/game	\$30.00/game
Soccer (Micro and Full Field)	\$28.00/game	\$30.00/game	\$28.00/game	\$30.00/game